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NOTICE

The undermentioned Gazette Extraordinary were published during the week ending the 11th July 1951:—

Issue No.	No. and Date	Issued by	Subject
100	S. R. O. 1005, dated the 30th June 1951.	Ministry of Commerce and Industry.	Amendments made in the Notification No. I (I) 2 (17) dated 23rd January 1950.
	S. R. O. 1006, dated the 30th June 1951.	Ditto	Amendments made in the Notification No. I (I) 1 (146) dated 25th May 1949.
110	S. R. O. 1007, dated the 30th June 1951.	Ditto	Amendments made in the Notification No. I (I) 1 (186) dated 5th February 1949.
111	S. R. O. 1008, dated the 30th June 1951.	Ministry of Finance.	Further amendments made in the Second Schedule to the Indian Tariff Act, 1934
	S. R. O. 1009, dated the 30th June 1951.	Ditto	Exemption of oil seeds and vegetable oils from so much of the duty of export as is specified against each.

Copies of the Gazette Extraordinary mentioned above will be supplied on indent to the Manager of Publications, Civil Lines, Delhi. Indents should be submitted so as to reach the Manager within ten days of the date of issue of this Gazette.

PART II—Section 3

Statutory Rules and Orders issued by the Ministries of the Government of India (other than the Ministry of Defence) and Central Authorities (other than the Chief Commissioners).

MINISTRY OF STATES

New Delhi, the 3rd July 1951

S.R.O. 1038—In exercise of the powers conferred by the Section 2 of the Part C States (Laws) Act, 1950 (XXX of 1950), the Central Government hereby extends to the State of Manipur the Assam Sales Tax Act, 1947 (Assam Act XVI-

of 1947), as at present in force in the State of Assam subject to the modifications specified below, namely :—

1. *Modifications.*—Throughout the Act except in the short title and sections 31 and 32,

- (i) for the words "Assam", "Commissioner", "High Court" and "State Government", the words "Manipur", "Taxation Officer", "Court of the Judicial Commissioner" and "Chief Commissioner" respectively shall be substituted;
- (ii) for the words "its" wherever it occurs in reference to the State Government, the word "his" shall be substituted.

2. In section 2,

- (i) for clause (1) the following shall be substituted :—

(1) "Taxation Officer" means the Taxation Officer appointed under section 8 ;

- (ii) for the explanation to clause (12) the following shall be substituted :—

Explanation :—Notwithstanding anything contained in this Act—

- (a) a tax on the sale or purchase of goods shall not be imposed under this Act—

- (i) where such sale or purchase takes place outside the State of Manipur ;

- (ii) where such sale or purchase takes place in the course of import of the goods into, or export of the goods out of, the territory of India ;

- (b) a tax on the sale or purchase of any goods shall not be imposed where such sale or purchase takes place in the course of inter-state trade or commerce except in so far as Parliament may by law otherwise provide.

(c) The Explanation to Clause (1) of Article 286 of the Constitution shall apply for the interpretation of Sub-clause (i) of Clause (a).

3. In Section 3, in sub-section (1)—

- (a) for "Rs. 7500" "Rs. 5000" shall be substituted ;

- (b) for the words "Commencement of this Act" the words "application of this Act to Manipur" shall be substituted.

4. In sub-section (1) of section 6—

- (i) the words and figures "as defined in the Assam Sales of Motor Spirit and Lubricants Taxation Act, 1939", shall be omitted.

- (ii) Sub-section 2 shall be omitted.

5. In Section 8, for the words "Commissioner of Taxes" the words "Taxation Officer" shall be substituted.

6. In Section 13, for the word, "commencement of this Act" the words "application of this Act to Manipur" shall be substituted.

7. In Section 31, for the word "Commissioner" in the two places where the word occurs, the words "prescribed authority" shall be substituted, and for the words "to assist him" in sub section (1) of that section, the words "to assist the Taxation Officer" shall be substituted.

8. In Section 32 for the words "Board or the Commissioner, as the case may be" wherever they occur the words "Taxation Officer" shall be substituted.

9. After section 52, the following shall be added :—

"52A. (1) Nothing in this Act shall be deemed to prevent a dealer from claiming relief of tax payable under this Act in respect of goods, which were imported before

*The 8th day of April 1950 and on which taxes have already been paid under the provisions of the Manipur Sales Tax Ordinance, 1949;

Provided that no such relief shall be allowed to a dealer unless he shall, within 45 days from commencement of the Act furnish to the Taxation Officer, a statement showing the closing stocks of such goods standing as on the date immediately before the 8th day of April 1950 and prove to the satisfaction of the Taxation Officer that he has already paid tax on such goods under the Manipur Sales Tax Ordinance, 1949.

(2) Every such statement shall be verified in the manner provided in the Code of Civil Procedure, 1908 (Act V of 1908) for the verification of pleadings.

(3) If the statement referred to in the proviso of sub-section (1) contains false or incorrect accounts, the Taxation Officer may direct that such dealer shall pay by way of penalty, in addition to the tax payable by him a sum not exceeding Rs. 500."

10. Section 53 shall be omitted.

11. In Schedule II to the Act, after S. No. 1 Luxury goods, the entry "2. Chillies, Cigarettes and Biris" and under the heading "Rate of Tax" a corresponding entry "nine pies in the rupee" shall be inserted and Serial No. 2 shall be re-numbered as Serial No. 3.

12. In Schedule III to the Act—

- (a) in Serial No. 1, after the word "rice" the words "when sold for consumption in the State" shall be added;
- (b) in Serial No. 6, for the words "cheap cloths" the words "Betel Leaves" shall be substituted and the corresponding entry in the column opposite shall be omitted;
- (c) In Serial No. 26, against the entry "Milk" the words "Except when sold in sealed containers" shall be inserted in the opposite column.

APPENDIX

The Assam Sales Tax Act, 1947 (Assam Act XVII of 1947), as amended by the Assam Sales Tax (Amendment) Act, 1949, the Assam Sales Tax (Amendment) Act, 1950, the Assam Sales Tax (Amendment) Act, 1951 and modified by the Notification of the Government of India in the Ministry of States No. 145-Econ. dated 3rd July, 1951.

An Act to provide for the levy of a tax on the sale of goods in Manipur

PREAMBLE

WHEREAS it is necessary to make an addition to the revenues of Assam and, for that purpose, it is expedient to impose a tax on the sale of goods:

It is hereby enacted as follows:—

1. *Short title, extent and commencement.*—(1) This Act may be called the Assam Sales Tax Act, 1947.

(2) It extends to the whole of Manipur.

(3) It shall come into force on such date as the Chief Commissioner may, by notification in the official Gazette, appoint.

2. *Definitions.*—In this Act, unless there is anything repugnant in the subject or context,—

(1) "Taxation Officer" means the Taxation Officer appointed under section 8;

(2) "Contract" means any agreement for carrying out for cash or deferred payment or other valuable consideration—

- (a) the preparation, construction, fitting out, improvement or repair of any movable property, or of any building, road, bridge or other immovable property, or
- (b) the installation or repair of any machinery affixed to a building or other immovable property;

(3) "dealer" means any person who carries on the business of selling or supplying goods in the State whether for commission, remuneration or otherwise and includes any society, club or association which sells or supplies goods to its members;

Explanation.—The manager or agent of a dealer who resides outside the State and carries on the business of selling or supplying goods in the State shall in respect of such business be deemed to be a dealer for the purposes of this Act;

(4) "goods" means all kinds of movable property other than News papers, actionable claims, stocks, shares or securities, and includes all materials, articles and commodities, whether or not to be used for the purposes referred to in sub-clauses (a) and (b) of clause (2);

(5) "gross turnover" means the turnover referred to in section 14;

(6) "luxury goods" means such goods as are specified in Schedule I attached to this Act, and such other goods as may be notified as such by the Chief Commissioner in the Official Gazette from time to time;

(7) "net turnover" means the turnover referred to in section 15;

(8) "person" means any individual or association or body of individuals and includes a Department of any Government, a Hindu undivided or joint family a firm and a company, whether incorporated or not;

(9) "prescribed" means prescribed by rules made under this Act;

(10) "State" means the State of Manipur;

(11) "registered dealer" means a dealer registered under the provisions of this Act;

(12) "sale" with all its grammatical variations and cognate expressions means any transfer of property in goods by any person for cash or deferred payment or other valuable consideration, and includes a transfer of property in goods involved in the execution of a contract, but does not include a mortgage, hypothecation, charge or pledge. It also includes a transfer of goods on the hire-purchase or other instalment system of payment, notwithstanding the fact that the vendor may retain the title in the goods as a security for payment of the price;

Explanation.—Notwithstanding anything contained in this Act—

(a) a tax on the sale or purchase of goods shall not be imposed under this Act—

- (i) where such sale or purchase takes place outside the State of Manipur;
- (ii) where such sale or purchase takes place in the course of import of the goods into, or export of the goods out of, the territory of India;

(b) A tax on the sale or purchase of any goods shall not be imposed where such sale or purchase takes place in the course of inter-state trade or commerce except in so far as Parliament may by law otherwise provide.

(c) The Explanation to Clause (i) of Article 286 of the Constitution shall apply for the interpretation of sub-clause (i) of clause (a).

(13) "sale price" means the amount payable to a dealer as valuable consideration for—

- (a) the sale or supply of any goods, less any sum allowed as cash discount according to ordinary trade practice, but including any sum charged for anything done by the dealer with or in respect of the goods at the time of, or before, delivery thereof, other than the cost of freight or delivery or the cost of installation where such cost is separately charged ; or
- (b) the carrying out of any contract, less such fraction of such amount as represents the prescribed proportion of the cost of labour used in carrying out such contract ;

(14) "section" means a section of this Act ;

(15) "total turnover" means in the case of a dealer—

- (a) with one place of business in the State the turnover thereof, and
- (b) with more than one place of business in the State the aggregate turnover of all such places ; and

(16) "year" means the financial year, or, in relation to any particular dealer at his option the year for which the accounts of that dealer are ordinarily maintained in his books.

3. Liability to tax.—(1) Subject to the provisions of this Act, and with effect from such date as the Chief Commissioner may, by notification in the official Gazette, appoint, being not earlier than thirty days after the date of the said Notification, every dealer whose total gross turnover during the year immediately preceding the application of this Act to Manipur amounted to or exceeded the sum of Rs. 5,000 (hereinafter referred to as "the taxable quantum"), shall be liable to pay tax under this Act on all sales effected after the date so notified ;

Provided that the tax shall not be payable on sales involved in the execution of a contract which is shown to the satisfaction of the Taxation Officer to have been entered into on or before the date so notified :

(I)A. Nothing in sub-section (1) shall, except in cases covered by the first proviso to sub-section (12) of section 2 of this Act be deemed to render any dealer liable to tax on the sale of goods where such sale takes place :—

- (i) outside the State of Manipur ;
- (ii) in the course of the import of the goods into, or export of the goods out of, the territory of India ; or
- (iii) in the course of inter-State trade or commerce except in so far as Parliament may by law otherwise provide.

(2) Every dealer to whom sub-section (1) does not apply shall be liable to pay tax under this Act with effect from the 1st April of the year during which his total gross turnover first amounts to or exceeds the taxable quantum

Provided that such dealer shall not be liable to pay the tax under this Act during such year in respect of his gross turnover up to the taxable quantum specified in sub-section (1).

(3) Every dealer who has become liable to pay tax under this Act shall continue to be so liable until the expiry of three consecutive years, during each of which his total gross turnover has failed to amount to or exceed the taxable quantum and, on the expiry of this period, his liability to pay tax under this Act shall cease.

(4) Every dealer whose liability to pay tax under this Act has ceased under the provisions of sub-section (3) shall again be liable to pay tax with effect from the 1st April of the year during which his total gross turnover again amounts to or exceeds the taxable quantum.

Provided that such dealer shall not be liable to pay the tax under this Act during such year in respect of his gross turnover up to the taxable quantum specified in sub-section (1).

4. *Rate of tax.*—(1) The tax payable by a dealer under this Act shall be at the rates specified in Schedule II attached to this Act.

(2) The Chief Commissioner after giving by notification in the official Gazette not less than three months' notice of his intention so to do, may, by like notification, reduce the rates of tax specified in the said Schedule and thereupon the said Schedule shall be deemed to be amended accordingly.

5. *Charge of tax.* The tax shall be charged at the specified rate for each category of goods on the total net turnover of a dealer.

6. *Limit of application of the Act.*—The provisions of this Act shall not apply to the sale of—

(1) motor spirit and lubricants

(2) Omitted.

(3) goods specially exempted under the provisions of this Act.

7. *Exemptions.*—(1) Subject to the conditions and exceptions, if any, set out in Schedule III attached to this Act, the sale of goods specified therein shall be exempt from taxation under this Act.

(2) The Chief Commissioner after giving in the official Gazette such previous notice as may be considered reasonable of his intention so to do, may, by like notification, add to, amend or otherwise modify, the said Schedule and thereupon the said Schedule shall be deemed to be amended accordingly.

8. *Taxing authorities.*—(1) The Chief Commissioner may, for carrying out the purposes of this Act, appoint a Taxation Officer and such other persons to assist him as he thinks fit.

(2) Persons appointed under sub-section (1) shall exercise such powers as may be conferred, and perform such duties as may be required, by or under this Act.

(3) All persons appointed under sub-section (1) shall be deemed to be public servants in the meaning of section 21 of the Indian Penal Code (Act XLV of 1860).

9. *Compulsory registration.*—(1) No dealer shall, while being liable to pay tax under the provisions of this Act, carry on business as a dealer unless he has been registered and possesses a certificate of registration.

(2) Every dealer required by sub-section (1) to be registered shall apply for registration to the Taxation Officer in the prescribed manner, and obtain a certificate of registration.

(3) On receipt of an application under sub-section (2), the Taxation Officer shall, if he is satisfied after such enquiry as may be deemed necessary that the application is in order, register the applicant.

10. *Registration by Commissioner.*—(1) The Taxation Officer may, in addition to taking any other action under the provisions of this Act, require any dealer who, in his opinion, is liable to registration but has not made an application in this behalf to apply for registration and register him ; :

Provided that no action under this sub-section shall be taken unless the Taxation Officer has given notice to the dealer of his intention so to do and has allowed him a reasonable opportunity of being heard.

(2) The Taxation Officer shall register any dealer who has been convicted under section 38 or has paid composition money under section 41 in respect of any contravention of sub-section (1) of section 9, or dealers covered by section 29.

(3) Registrations made under sub-section (1) or sub-section (2) shall take effect as if these had been made on the dealer's application under sub-section (2) of section 9.

11. *Voluntary registration.*—(1) Any dealer whose total gross turnover during a year amounts to or exceeds the taxable quantum may, notwithstanding that he may not be liable to pay tax under section 3, apply in the manner referred to in sub-section (2) of section 9 for registration under this Act.

(2) The provisions of sub-section (3) of section 9 and of section 12 shall apply in respect of applications for registration under sub-section (1) of this section.

(3) Every dealer who has been registered upon application under this section shall, for so long as his registration remains in force, be liable to pay tax under this Act.

(4) The registration effected under the provisions of this section shall be in force for a period of not less than three complete years and shall remain in force thereafter unless cancelled under the provisions of this Act.

(5) A dealer registered under this section may, subject to the provisions of sub-section (4), apply not less than six months before the end of a year to the authority which granted him his certificate of registration for cancellation of such registration to take effect at the end of the year in which the application for such cancellation is made; and the said authority shall, unless the dealer is liable to pay tax under section 3, cancel the registration accordingly.

12. *Certificate or registration.*—(1) A dealer registered under section 9 or section 10 shall be granted a certificate of registration in such form as may be prescribed, which shall specify the class or classes of goods in which at the time of the grant of the said certificate the dealer carries on business, and such other particulars as may be prescribed.

(2) The Taxation Officer may, on petition or otherwise, cancel or amend from time to time any certificate of registration.

(3) The Taxation Officer shall cancel the certificate of registration when—

- (a) the business in respect of which the certificate was issued has been discontinued or transferred, or
- (b) the liability to pay tax in respect of such business has ceased under this Act.

13. *Publication of the list of registered dealers.*—The Taxation Officer shall, as soon as may be after the application of this Act, to Manipur publish in the official Gazette, a list of the names and addresses of registered dealers together with a description of the goods covered by their certificates of registration, and thereafter shall, in like manner from time to time publish—

(1) such particulars of any dealer who is subsequently registered or whose registration is cancelled or amended as soon as may be after such registration cancellation or amendment, and

(2) annually a consolidated list of modifications of the first list published under this section.

14. *Gross turnover.*—(1) The gross turnover of a dealer during any given period shall be determined by taking the aggregate of the sale prices of goods sold during that period.

(2) In computing under sub-section (1) the turnover of a dealer for the purposes of this Act, there shall be included—

(a) so much of the turnover of a wife or minor child of such dealer as arises directly or indirectly from—

(i) the membership of the wife in the business of which her husband is a partner;

- (ii) the admission of the minor to the benefits of partnership in the business of which the father is a partner; and
- (iii) the business or any part thereof transferred directly or indirectly to the wife or the minor, not being a married daughter, by the husband or the father otherwise than for adequate consideration; and
- (b) so much of the turnover of any person as arises from the business transferred otherwise than for adequate consideration to the person by a dealer for the benefit of his wife or minor child or both.

15. Net turnover.—The net turnover shall be determined by deducting from a dealer's gross turnover during any given period—

- (1) his turnover during that period on—
 - (a) the sale of goods exempted under section 6 and section 7;
 - (b) sale in the State to a registered dealer of—
 - (i) goods specified in the purchasing dealer's certificate of registration as being intended by him for—
 - (a) resale in the State, or
 - (b) use in the manufacture or production of any goods for sale, or
 - (c) use in the execution of any contract,
 - (ii) containers and other materials for the packing of such goods, and
 - (c) such other sales as may be prescribed;
 - (2) the amount of any debt proved to have been lead and written off on which tax has been paid;
 - (3) his turnover during that period on the sale to any undertaking supplying electrical energy to the public under a licence or sanction granted or deemed to have been granted under the Indian Electricity Act, 1910 (Act IX of 1910) of goods for use by it in the generation or distribution of such energy; and
 - (4) three and one-thirty second *per centum* of the balance remaining after making the deductions admissible under clauses (1), (2) and (3) in the case of classes of goods not being classes of goods specified in Schedule I of this Act, and five and seven-eighths *per centum* of the balance remaining after making the deductions admissible under clauses (1), (2) and (3) in the case of classes of goods specified in the same Schedule.

16. Returns.—(1) Every registered dealer shall furnish such returns of his total turnover by such dates and to such authority as may be prescribed.

(2) In the case of any other dealer whose total turnover is, in the opinion of the Taxation Officer of such amount as to render him liable to pay tax under this Act for any year or a part thereof, the Taxation Officer may serve in that year a notice in the prescribed form upon him requiring him to furnish a return of his total turnover; and such dealer shall thereupon furnish the return within the period and to the authority mentioned in the notice.

(3) If any dealer discovers any omission or other error in any return furnished by him either under sub-section (1) or sub-section (2), he may furnish a revised return at any time before assessment is made on the original return.

17. Assessment.—(1) If the Taxation Officer is satisfied that a return furnished by a dealer under section 16 in respect of any period is correct and complete, he shall, by an order in writing, assess the dealer and determine the tax payable by him on the basis of such return.

(2) If the Taxation Officer is not satisfied that a return furnished under section 16 is correct and complete, he shall serve on the dealer a notice requiring him, on

the date, and at the hour and place specified therein, either to attend in person or to produce or cause to be produced any evidence on which he may rely in support of his return.

(3) On the day specified in the notice under sub-section (2) or as soon afterwards as may be, the Taxation Officer after hearing such evidence as the dealer may produce and such other evidence as the Taxation Officer may require, shall, by an order in writing, assess the dealer and determine the tax payable by him on such assessment.

(4) If a dealer fails to make a return as required by sub-section (1) or sub-section (2) of section 16, as the case may be, or having made the return, fails to comply with all the terms of the notice issued under sub-section (2) of this section, the Taxation Officer shall, by an order in writing, assess to the best of his judgment the dealer, and determine the tax payable by him on the basis of such assessment :

Provided that before making assessment the Taxation Officer may allow the dealer such further time as he thinks fit to make the return or to comply with the terms of the notice issued under sub-section (2) of this section.

18. Cancellation of assessment.—Where a dealer, in the case of an assessment completed under sub-section (4) of section 17, satisfies the Taxation Officer within one month from the date of issue of a notice of demand as hereinafter provided, that he was prevented by sufficient cause from making the return required by section 16, or that he did not receive the notice issued under sub-section (2) of section 16 or sub-section (2) of section 17, or that he had not a reasonable opportunity to comply, or was prevented by sufficient cause from complying with the terms of the notice, the Taxation Officer shall cancel the assessment and make a fresh assessment in accordance with the provisions of section 17.

19. Assessment in cases of evasion.—If upon information which has come into his possession, the Taxation Officer is satisfied that any dealer has been liable to pay tax under this Act in respect of any period, and has nevertheless failed to apply for registration and to make the return required of him, the Taxation Officer may at any time within three years of the end of the aforesaid period, serve on the dealer a notice containing all or any of the requirements which may be included in a notice under sub-section (2) of section 16, and may proceed to assess the dealer in respect of such period and all subsequent periods, and the provisions of this Act, so far as may be, shall apply accordingly as if the notice were a notice issued under the aforesaid sub-section.

Provided that the tax shall be charged at the rate at which it would have been ordinarily chargeable.

19A. If, upon information which has come into his possession, the Commissioner is satisfied that any turnover in respect of sales of any goods chargeable to tax under this Act has escaped assessment during any return period or has been under assessed or assessed at a lower rate or any deduction has been wrongly made therefrom, he may, at any time within three years of the end of the aforesaid period, serve on the dealer liable to pay the tax in respect of such turnover a notice containing all or any of the requirements which may be included in a notice under sub-section (2) of section 16 or sub-section (2) of section 17 and may proceed to assess or reassess the dealer in respect of such period and the provisions of this Act shall apply accordingly as if the notice were a notice served under the aforesaid sub-section :

Provided that the tax shall be charged at the rate at which it would have been ordinarily chargeable.

20. Rectification of assessments.—(1) The authority which made an assessment or passed an order on appeal or revision in respect thereof may, at any time within three years from the date of such assessment or order and of its own motion, rectify any mistake apparent from the record of the case, and shall, within the like period, rectify any such mistake as has been brought to its notice by a dealer ;

Provided that no such rectification shall be made having the effect of enhancing the assessment unless the authority concerned has given notice to the dealer of its intention so to do and has allowed him a reasonable opportunity of being heard.

(2) Where any such rectification has the effect of reducing the assessment, a refund shall be due to the dealer.

(3) Where any such rectification has the effect of enhancing the assessment, a notice of demand shall be issued for the sum payable.

21. Penalty for concealment of turnover and evasion of tax.—(1) If the Taxation Officer in the course of any proceeding under this Act, is satisfied that any dealer :—

- (a) has, without reasonable cause, failed to furnish the return which he was required to furnish under section 16 or section 19, or has, without reasonable cause, failed to furnish it within the time allowed and in the manner required, or
- (b) has, without reasonable cause, failed to comply with a notice under sub-section (2) of section 17, or
- (c) has concealed the particulars of his turnover or deliberately furnished inaccurate particulars of such turnover, or
- (d) has evaded in any way the liability to pay tax,

he may direct that such dealer shall pay by way of penalty, in addition to the tax payable by him, a sum not exceeding one and a half times that amount.

(2) No order under sub-section (1) shall be made unless the dealer has been heard or has been given a reasonable opportunity of being heard.

(3) No penalty under this section shall be imposed by an officer appointed to assist the Taxation Officer without the previous sanction of the Taxation Officer.

22. Assessment not to bar prosecutions, or penalties.—Any assessment made under this Act shall be without prejudice to any prosecution or penalty instituted or imposed under the provisions of this Act.

23. Tax of deceased payable by representative.—(1) Where a dealer dies after assessment but before payment of the tax, his executor, administrator or other legal representative shall be liable to pay, out of the estate of the deceased to the extent to which it is capable of meeting the charge, the tax assessed as payable by such dealer.

(2) Where a dealer dies without having furnished the return required by section 16, or after having furnished the return but before assessment, the Taxation Officer may proceed to make an assessment and determine the tax payable by the deceased ; and for this purpose he may require the executor, administrator or other legal representative, as the case may be, of the deceased to perform all or any of the obligations which he might, under the provisions of this Act, have required the deceased to perform. The tax thus determined shall be payable by the executor, administrator or other legal representative of the deceased, to the extent to which the estate of the deceased is capable of meeting the charge.

24. Tax when payable by transferee.—When the ownership of the business of a registered dealer is wholly or in parts transferred, the liability to pay any tax payable in respect of such business and remaining unpaid at the time of the transfer shall be jointly and severally on the transfer or and the transferee, and the transferee shall, within thirty days of the transfer, apply for registration under section 9.

25. Liability of guardian and trustees, etc.—Where the business in respect of which tax is payable under this Act is carried on by, or is in charge of, any guardian, trustee or agent of a minor or other incapacitated person on behalf of, and for the benefit of, such minor or other incapacitated person, the tax shall be levied upon and recoverable from such guardian, trustee or agent, as the case may be, in like

manner and to the same extent as it would be leviable upon and recoverable from any such minor or other incapacitated person, if he were of full age and sound mind and if he were conducting the business himself, and ; all the provisions of this Act shall apply accordingly.

26. *Liability of Courts of Wards, etc.*—Where the estate or any portion thereof of a dealer owning a business in respect of which tax is payable under this Act is under the control of the Court of Wards, the Administrator-General, the Official Trustee or any Receiver or Manager (including any person, whatever his designation, who in fact manages the business) appointed by, or under any order of a Court, the tax shall be levied upon and recoverable from such Court of Wards, Administrator General, Official Trustee, Receiver or Manager in like manner and to the same extent as it would be leviable upon and recoverable from the dealer if he were conducting the business himself ; and all the provisions of this Act shall apply accordingly.

27. *Liability of Agents of non-residents.*—Where the business in respect of which tax is payable under this Act is owned by a non-resident person, the tax shall be levied upon and recoverable from the agent of such non-resident person in like manner and to the same extent as it would be leviable upon and recoverable from the owner if he were resident in the State and conducting the business therein ; and all the provisions of this Act shall apply accordingly.

28. *Liability in case of discontinued firm or association.*—Where the business carried on by a firm or an association of persons, other than a company as defined in the Indian Companies Act, 1913 (Act VII of 1913), and in respect of which tax is payable under this Act, is discontinued or the association of persons is dissolved, the tax shall be levied upon and recovered from, jointly and severally, every person who at the time of such discontinuance or dissolution was a partner of such firm or member of such association; and all the provisions of this Act shall apply accordingly.

28A. *Liability to tax on cancellation of certificate or dissolution of a firm or association.*—(1) When a certificate of registration is cancelled under sub-section (3) of section 12 in any case other than that of a dissolution of a firm or association, the dealer shall be liable to pay tax on his stock of goods remaining unsold at the time of cancellation of the certificate and all the provisions of this Act shall apply accordingly.

(2) In case of a dissolution of a firm or association of persons, the tax on the stock of goods remaining unsold at the time of such dissolution, shall be levied upon and recovered from jointly and severally, every person who, at the time of such dissolution was a partner of such firm or member of such association ; and all the provisions of this Act shall apply accordingly.

29. *Liability of certain unregistered dealers.*—Where a dealer not ordinarily liable to registration under the provisions of this Act sells goods which he has obtained from outside the State he shall, when so required by the Taxation Officer, be liable to registration, and, after such registration, he shall also be liable to be taxed on all sales as if he were a registered dealer ;

Provided that such dealer shall not be liable to be taxed on sales which occurred prior to the year during which he becomes liable to registration.

30. *Appeal.*—(1) Any dealer objecting to an order of assessment or penal levy passed under this Act may, within thirty days from the date of the service of such order, appeal to the prescribed authority, against such assessment or penalty.

Provided that no appeal shall be entertained by the said authority unless he is satisfied that such amount of tax as the appellant may admit to be due from him has been paid ;

Provided further that the authority before whom the appeal is filed may admit it after the expiration of thirty days, if such authority is satisfied that for reasons

beyond the control of the appellant or for any other sufficient cause it could not be filed within time.

(2) Every appeal under sub-section (1) shall be presented in the prescribed form and shall be verified in the prescribed manner.

(3) The appellate authority shall fix a day and place for hearing of the appeal and may from time to time adjourn the hearing and make, or cause to be made, such further enquiry as may be deemed necessary.

(4) In disposing of an appeal under sub-section (1), the appellate authority may—

(a) confirm, reduce, enhance or annul the assessment, or

(b) set aside the assessment and direct a fresh assessment after such enquiry as may be ordered, or

(c) confirm, reduce or annul the order of penalty.

31. *Revision.*—(1) The prescribed authority may, either of his own motion or on petition filed within ninety days of the date of the order objected to, call for and examine the records of any proceedings which have been taken under this Act, by any person appointed under section 8 to assist the Taxation Officer and revise, subject to the provisions of this Act and after such enquiry as may be deemed necessary, such order;

Provided that no order prejudicial to a dealer shall be passed under this sub-section without giving him a reasonable opportunity of being heard.

(2) Any order passed by the prescribed authority under sub-section (1) shall, subject to the provisions of section 32, be final.

32. *Reference.*—(1) For carrying out the purposes of this section, the Chief Commissioner shall constitute a Board of Sales Tax for Manipur and until such Board is constituted, the Commissioner shall exercise its powers.

(2) Within sixty days from the passing of an order of appeal or revision enhancing the assessment of, or otherwise prejudicial to, a dealer, such dealer may, by application in writing accompanied by a fee of one hundred rupees, require the Taxation Officer to refer to the Court of the Judicial Commissioner any question of law arising out of such order.

(3) Within sixty days of the receipt of the petition under sub-section (2), the Taxation Officer shall, subject to the provisions in sub-section (4), draw up, after such hearing and enquiry as may be considered necessary, a statement of the case and refer it with his opinion thereon to the Court of the Judicial Commissioner.

(4) The Taxation Officer may reject the application under sub-section (2) and refuse to state the case on the ground that it is time-barred or otherwise incompetent or that no question of law arises, and the applicant may, within thirty days of such refusal, withdraw the application and if he does so, the fee paid shall be refunded.

(5) Where the application under sub-section (2) is rejected on the ground that no question of law arises and where no action is taken by the applicant under sub-section (4), he may, within ninety days from the date of such rejection, apply to the Court of the Judicial Commissioner against the order rejecting the application, and if upon receipt of such an application the Court of the Judicial Commissioner is not satisfied with the correctness of the decision, it may require the authority concerned to state the case and refer it and, on receipt of any such requisition, such authority shall state and refer the case accordingly.

(6) Where the application under sub-section (2) is rejected on the ground that it is time-barred and where no action is taken by the applicant under sub-section (4), he may, within ninety days of the date of such rejection, apply to the Court of the Judicial Commissioner against the order rejecting the application and if upon

receipt of such an application, the Court of the Judicial Commissioner is not satisfied with the correctness of the decision, it may require the authority concerned to treat the application under sub-section (2) as made within time.

(7) Where the Court of the Judicial Commissioner is not satisfied that the statement in a case referred under this section is sufficient to enable it to determine the questions of law raised thereby, it may refer the case back to the authority concerned to make such additions thereto or such alterations therein as may be directed and such authority shall thereupon comply with the directions and re-submit the case accordingly.

(8) The Court of the Judicial Commissioner upon the hearing of any such case shall decide the question of law raised thereby, and shall deliver its judgment thereon containing the grounds on which such decision is founded, and shall send to the authority making the reference a copy of such judgment under the seal of the Court and signature of the Registrar, and such authority shall, on receipt of the copy of the judgment, order disposal of the case accordingly.

(9) Where a reference is made on the application of a dealer, the costs shall be in the discretion of the Court.

(10) Notwithstanding that a reference has been made under this section to the Court of the Judicial Commissioner payment of tax shall not be stayed pending disposal of such reference; but where the amount of tax is reduced as the result of the reference, the excess shall be refunded in accordance with the provisions of this Act.

(11) Section 5 of the Indian Limitation Act 1908 (IX of 1908) shall apply to an application to the Court of the Judicial Commissioner by a dealer under this section.

33. Notice of Demand.—When any tax or penalty or other dues is or are payable in consequence of any order passed under or in pursuance of this Act, the Taxation Officer shall serve upon the person liable to pay such tax or penalty or other dues a notice of demand in the prescribed form specifying the sum so payable.

34. Tax, when payable.—(1) Tax payable under this Act shall be paid in the manner hereinafter provided.

(2) Before any registered dealer furnishes the returns required by sub-section (1) of section 16, he shall, in the prescribed manner, pay into a Government treasury the full amount of tax due from him under this Act on the basis of such returns, and shall furnish along with the returns a receipt from such treasury in token of payment of such tax.

(3) Where a revised return is submitted by a registered dealer under sub-section (3) of section 16, and if the revised return shows a greater amount of tax to be due than was payable on the basis of the original return, the dealer shall pay the excess amount of tax in the manner provided in sub-section (2), and shall furnish along with the revised return a receipt in token of payment of such excess tax.

(4) The amount of tax due under the provisions of this Act—

- (a) in excess of payments already made under sub-section (2) and (3), or
- (b) where no payment has been made,

shall be paid by the dealer by such date as may be specified in the notice of demand and, where no such date is specified, it shall be paid within thirty days from the date of service of the notice.

34A. Insertion of a new section 34A in Assam Act XVII of 1947.—(1) No person who is not a registered dealer shall realise any amount by way of tax under this Act on sales of goods from the purchasers.

(2) Without prejudice to the provisions of sub-section (2) of Section 38, the amount realised by any person as tax on sales of any goods shall, notwithstanding

anything contained in any other provision of this Act, be deposited by him in a Government Treasury within such period as may be prescribed, if the amount so realised exceeds the amount payable as tax in respect of those sales or if no tax is payable in respect thereof, and in default of such payment double the amount shall be recovered as an arrear of land revenue.

35. *Other dues, when payable.*—Any dues, other than the amount of tax, payable under this Act shall be paid by the person concerned by such date as may be specified in the notice of demand and, where no such date is specified, it shall be paid within thirty days from the date of the service of the notice.

36. *Mode of recovery.*—(1) If the demand in respect of any dues under this Act is not paid on or before the date specified as aforesaid the dealer shall be deemed to be in default :

Provided that where a dealer has presented an appeal or a petition for revision and such appeal or petition for revision has been admitted, he shall not be deemed, for so long as the appeal or petition for revision remains pending, to be in default in respect of the portion of the dues in dispute.

(2) Where a dealer is in default, the Taxation Officer may, in his discretion, direct that, in addition to the amount due, a sum not exceeding that amount shall be recovered from the defaulter by way of penalty.

(3) Where a dealer is in default, the Taxation Officer may order that the amount due shall be recoverable as an arrear of land revenue and may proceed to realise the amount due as such.

37. *Refunds.*—The Taxation Officer shall, in the prescribed manner, refund to a dealer any sum paid by such dealer in excess of the sum due from him under this Act, either by cash payment or at the option of the dealer by set off against the sum due from him in respect of any other period.

38. *Failure to furnish returns, etc.*—Whoever—

(1) carries on business as a dealer or acts in contravention of any of the provisions of this Act ; or

(2) fails, without reasonable cause, to submit in due time any return as required by or under the provisions of this Act, or submits a false return ; or

(3) being a registered dealer, falsely represents, when purchasing any class of goods, that goods of such class are covered by his certificate of registration ; or

(4) not being a registered dealer, falsely represents, when purchasing goods, that he is a registered dealer ; or

(5) fails, when required by or under the provisions of this Act, to keep accounts or records of sales ; or

(6) fails, when required by or under the provisions of this Act, to produce any accounts, evidence or documents or to furnish any information ; or

(7) fails or neglects to comply with any requirement made of him under the provisions of this Act ; or

(8) knowingly produces incorrect accounts, registers or documents, or knowingly furnishes incorrect information : or

(9) fraudulently evades the payment of any tax due under this Act, or conceals his liability to such tax ; or

(10) prevents or obstructs inspection or entry by any officer acting under the provisions of this Act ;

(11) demands or charges from any purchaser sales tax as such on the sales of any goods exempted under section 6 and section 7 or under any notification

issued the reunder or at a rate higher than that payable under the provisions of this Act;

shall, on conviction before a Magistrate and in addition to any tax or penalty or both that may be due from him, be punishable with imprisonment which may extend to six months or with fine not exceeding one thousand rupees or with both, and, when the offence is a continuing one, with a daily fine not exceeding fifty rupees during the period of the continuance of the offence.

39. *False statement in declaration.*—Whoever makes a statement in a verification or declaration in connection with any proceedings under this Act which is false, and which he either knows or believes to be false, or does not believe to be true, shall, on conviction before a Magistrate, be punishable with simple imprisonment which may extend to six months or with fine which may extend to one thousand rupees, or with both.

40. *Cognizance of offences.*—(1) No Court shall take cognizance of any offence under this Act, or under the rules made thereunder except with the previous sanction of the Taxation Officer and no Court inferior to that of a Magistrate of the first class shall try any such offence.

(2) Notwithstanding anything contained in the Code of Criminal Procedure, 1898, (V of 1898) all offences punishable under this Act shall be cognizable and bailable.

41. *Composition of offences.*—(1) Subject to such conditions as may be prescribed, the Taxation Officer may, either before or after institution of criminal proceedings under this Act, accept from the person charged with an offence under this Act or the rules made thereunder, by way of composition of the offence, a sum not exceeding one thousand rupees or, in the case of an offence under clause (1) or (2) of section 38, double the amount of tax which would have been payable had the provisions of the Act been complied with, whichever is greater.

(2) On payment of such sum as may be determined by the Taxation Officer under sub-section (1), no further proceedings shall be taken against the person concerned in respect of the same offence.

42. *Disclosure of information by a public servant.*—(1) All particulars contained in any statement made, return, furnished or accounts or documents produced in accordance with this Act, or in any evidence given or affidavit or deposition made in the course of any proceedings under this Act other than proceedings before a Criminal Court, or in any record of any proceedings under this Act, shall, save as provided in sub-section (3), be treated as confidential, and notwithstanding anything contained in the Indian Evidence Act, 1872, Act I of 1872, no Court shall, save as aforesaid, be entitled to require any public servant to produce before it any such statement, return, accounts document or record or any part thereof, or to give evidence before it in respect thereof.

(2) If, save as provided in sub-section (3), a public servant discloses any of the particulars referred to in sub-section (1), he shall be punishable with imprisonment which may extend to six months, and shall also be liable to fine.

(3) Nothing in this section shall apply to the disclosure—

(a) of any of the particulars referred to in sub-section (1) for the purposes of a prosecution under the Indian Penal Code 1860, in respect of any such statement, return, accounts, documents or evidence, or for the purposes of a prosecution under this Act, or

(b) of such facts, to an officer of the Central Government as may be necessary for the purpose of enabling that Government to levy or realise any tax imposed by it, or

(c) of such facts to any officer of the State as may be necessary for the purpose of enabling such officer to levy or realise any tax imposed by that Government.

43. Maintenance and preservation of accounts.—(1) Every registered dealer or other dealer on whom a notice has been served to furnish returns under sub-section (2) of section 16, shall keep a true account of the goods bought and sold by him, and if the accounts maintained in the ordinary course do not, in the opinion of the Taxation Officer, enable him to apply a proper check on the returns furnished under the provisions of this Act, he may, by notice in writing, require such dealer to keep such accounts (including records of sales) in such form as he may, subject to anything that may be prescribed, direct.

(2) Accounts referred to in sub-section (1) together with all vouchers relating to stocks, deliveries, purchases, output, and sales shall be preserved for such period as may be prescribed.

44. Powers to order production of accounts and power of entry and inspection.—(1) Subject to such conditions and restrictions as may be prescribed, the Taxation Officer may, for the purposes of this Act, require any dealer to produce before him any accounts or documents, and to furnish any information, relating to the stocks of goods of, or purchases, sales and deliveries of goods by, the dealer.

(2) All accounts, registers and other documents relating to the stocks of goods of, or purchases, sales or deliveries of goods by, any dealer, the goods in his possession and his offices, shops, godowns, vessels and vehicles shall, at all reasonable times, be open to inspection by the Taxation Officer.

(3) If the Taxation Officer has reason to suspect that any dealer is attempting to evade payment of any tax under this Act, he may, for reasons to be recorded in writing, seize such accounts, registers or documents of the dealer as may be necessary, and shall grant a receipt for the same, and shall retain the same only for so long as may be necessary for the purposes of this Act.

(4) The Taxation Officer may, for the purposes of sub-section (2) or sub-section (3), enter and search any such place as is mentioned in sub-section (2) on the authority of a search warrant issued by a Magistrate.

(5) The provisions of section 102 and section 103 of the Code of Criminal Procedure, 1898 (Act V of 1898), shall, so far as may be, apply to searches under sub-section (4).

45. Bar of suits in Civil Courts, and indemnity.—No suit shall be brought in any Civil Court to set aside or modify any assessment made or orders passed under the provisions of this Act, and no prosecution, suit or other proceeding shall lie against any officer of the Government for anything in good faith done or intended to be done under this Act or the rules made thereunder.

46. Power to take evidence on oath, etc.—The Taxation Officer shall, for the purposes of this Act, have the same powers as are vested in a Court under the Code of Civil Procedure, 1908 (Act V of 1908), when trying a suit, in respect of the following matters:—

(1) enforcing the attendance of any person and examining him on oath or affirmation;

(2) compelling the production of documents;

(3) issuing commissions for the examination of witnesses;

and any such proceeding before the Taxation Officer shall be deemed to be a "judicial proceeding" within the meaning of sections 193 and 228 and for the purposes of section 196 of the Indian Penal Code, 1860. (Act XLV of 1860.)

47. Computation of the period of limitation.—In computing the period of limitation prescribed for an appeal or a revision or reference, the day on which the order complained of was made and the time requisite for obtaining a copy of such order, shall be excluded.

48. Information to be furnished regarding changes of business.—(1) If any dealer to whom the provisions of section 16 apply—

(a) sells or otherwise transfers or disposes of his business or any part thereof; or

(b) discontinues his business or changes his place of business or opens a new place of business; or

(c) changes the name or nature of his business;

he shall, within such period as may be prescribed, inform the prescribed authority accordingly.

(2) Where any dealer as aforesaid dies, his successor or legal representative shall furnish the information in the like manner.

49. Service of notices.—(1) A notice or requisition under this Act may be served on the person therein named either by post or, as if it were a summons issued by a Court, under the Code of Civil Procedure, 1908 (Act V of 1908.)

(2) Any such notice or requisition may, in the case of a firm or Hindu undivided or joint family, be addressed to any member of the firm or to the manager, or any adult member of the family and, in the case of any other association of persons be addressed to the principal officer thereof.

50. Delegation of Commissioner's powers.—The Taxation Officer may, subject to such restrictions and conditions as may be prescribed, delegate, by notification in the official Gazette, any of his powers under this Act to any person appointed under section 8 to assist him.

51. Determination of certain questions by the Commissioner.—If any question arises (otherwise than in a proceeding before a Court) whether or not for the purposes of this Act—

(a) any person or firm or any branch or department of any firm is a dealer, or

(b) any transaction is a sale or contract, or

(c) any particular goods purchased by a registered dealer are covered by his certificate of registration, or

(d) any tax is payable in respect of any particular sale contract, or

(e) any goods or classes of goods should be specified in the certificate of registration of any dealer under sub-section (1) of section 12.

the Taxation Officer shall determine such question :

Provided that any such determination shall not affect the liability of any dealer under this Act in respect of any contract entered into or sale effected prior to such determination, unless the Taxation Officer is satisfied that the dealer has been wilfully evading or attempting to evade payment of tax in respect of any sale of, or contract for supply of, any goods to which such determination relates.

52. Power to make rules.—(1) The Chief Commissioner may, subject to the condition of previous publication, make rules for carrying out the purposes of this Act.

(2) Without prejudice to the generality of the foregoing power, such rules may, in particular, prescribe—

(a) all matters expressly required or allowed by this Act to be prescribed;

(b) the classes and duties of officers appointed for the purpose of enforcing the provisions of this Act;

(c) the procedure to be followed and the forms to be adopted in proceedings under this Act;

(d) the proportion referred to in sub-clause (b) of clause (13) of section 2;

- (e) the intervals at which, and the manner in which, the tax under this Act shall be payable;
- (f) the dates by which, and the authority to which returns shall be furnished;
- (g) the manner in which refunds shall be made;
- (h) the classes of and the authority for determination and settlement of disputes; and
- (i) the fees, if any, for petitions, certificates and other matters;
- (j) any other matter which is required to be or may be proscribed.

(3) In making any rule the Chief Commissioner may direct that a breach thereof shall be punishable with fine not exceeding five hundred rupees, and when the offence is a continuing one, with a daily fine not exceeding twenty-five rupees during the continuance of the offence.

52A. (1) Nothing in this Act shall be deemed to prevent a dealer from claiming relief of tax payable under this Act in respect of goods, which were imported before the 8th day of April 1950, and on which taxes have already been paid under the provisions of the Manipur Sales Tax Ordinance, 1949 :

Provided that no such relief shall be allowed to a dealer unless he shall, within 45 days from the commencement of the Act, furnish to the Taxation Officer, a statement showing the closing stocks of such goods standing as on the date immediately before the 8th day of April, 1950 and prove to the satisfaction of the Taxation Officer that he has already paid tax on such goods under the Manipur Sales Tax Ordinance, 1949.

(2) Every such statement shall be verified in the manner provided in the Code of Civil Procedure, 1908 (Act V of 1908) for the verification of pleadings.

(3) If the statement referred to in the proviso of sub-section (1) contains false or incorrect accounts the Taxation Officer may direct that such dealer shall pay by way of penalty, in addition to the tax payable by him a sum not exceeding Rs. 500."

SCHEDULE I

[See clause (6) of Section 2]

Serial No.

1. Motor Vehicles
2. Motor bicycles.
3. Wireless sets.
4. Cigarettes and Cigars.
5. Fountain pens.
6. Torch lights.
7. Watches and Clocks.
8. Silk and Silk yarn including artificial Silk and Rayon and artificial Silk and Rayon yarn.
9. Gramophones and Radiograms including spare parts and accessories.
10. Cameras, Cine-cameras, Enlargers and Projectors including spare parts and accessories.
11. Photographic films, plates and other accessories for developing, printing and enlargement.
12. Bulbs and batteries for Torch lights.

13. Perfumes and cosmetics other than hairoils and toilet soaps.
14. Smoking tobacco in sealed containers.
15. Spare parts and accessories of wireless sets.
16. Refrigerators, Frigidaires and air-conditioning plants including spare parts and accessories.

SCHEDULE II

(See Section 4)

Serial No.	Classes of goods	Rate of tax
1	Luxury goods	One anna in the rupee.
2	Chillies, cigarettes and Biris	Nine pies in the rupee.
3	Other goods	Six pies in the rupee.

SCHEDULE III

(See Section 7)

Serial No.	Description	Conditions and exceptions subject to which exemption has been allowed
1	All cereals and pulses including all forms of rice	Except when sold in sealed containers when sold for consumption in the State.
2	Plough, Plough points, Spade, (Kodali), Sickle, Khurpi, Axe, Khanta (for digging holes in the soil) and Dao.	
3	Text Books and Newspapers	
4	Bread	
5	Betelnuts	
6	Betel leaves	
7	Coal, Coke and Coal gas	
8	Cotton and Cotton yarn	
9	Electrical energy	
10	Fertilizers	(a) All chemical fertilizers. (b) Bone meal. (c) Oil-cakes—Except when used as cattle food.
11	Fish, Ghee (but not vegetable Ghee), Dahi, Butter, Cream, Casein, Meat and Vegetables.	Except when sold in sealed containers.
12	Flour including atta, maida, suji and bran	
13	Fresh fruits	
14	Gur, Sugar and molasses	Except when sold in sealed containers.

Serial No.	Description	Conditions and exceptions subject to which exemption has been allowed
15	Handwoven and handspun cotton cloths	
16	Omitted (<i>vide</i> Notification No. FMT. 5/49/60, dated 20th June 1950).	
17	Omitted (<i>vide</i> Notification No. FMT. 3/49/95, dated the 20th August 1949)	
18	Kerosene	
19	Matches	
20	(I) Anti-malaria drugs, <i>viz.</i> , Quinine in powder form, Quinine pills (but not sugarcoated) Quinine Alkaloids, salts of quinine, Cinchona and its Alkaloids, Tetrquine, Cinchona fabrifuge and Paludrine	
	(II) Anti-kala-azar drugs, <i>viz.</i> , Urea Stibamice and Pentamidine Isethionate.	
	(III) Vaccine, <i>viz.</i> , Smallpox vaccine, Cholera vaccine and T. A. B. vaccine	
21	Mustard oil, rape oil and mixtures of mustard and rape oil	
22	Mustard seed and rape seed	
23	Sago	
24	Salt	Except when sold in sealed containers.
25	Water but not aerated or mineral waters when sold in bottles or sealed containers	
26	Milk	Except when sold in sealed containers.
27	Omitted (<i>vide</i> Notification No. FMT. 5/49/42, dated 20th April 1950)	
28	Mathematical instruments for students	
29	Omitted (<i>vide</i> Notification No. FMT. 5/49/71, dated 6th July 1950)	
30	Endi yarn and cloth woven out of such yarn	
31	Entire quota of C.I. Sheets allotted for giving relief to the sufferers of Assam Earthquake, 1950 either for free distribution or sale at a concessional rate	Exemption allowed with effect from 15th August 1950 or any subsequent date from which C.I. Sheets for earthquake began to arrive in Assam.
32	Cloth and yarn purchased out of the Governor's Assam Earthquake Relief Fund for giving relief to the sufferers of Assam Earthquake, 1950	Exemption allowed with effect from 15th August 1950 or any subsequent date on which purchase was or will be made.

[No. 145-Econ.]

S. NARAYAN ASWAMY, Dy.Secy.

New Delhi the 3rd July 1951.

S.R.O. 1039.—In exercise of the powers conferred by sub-section (1) of section 16 of the Central Reserve Police Force Act, 1949 (LXVI of 1949), the Central Government hereby directs that the powers conferred and duties imposed under the provisions of the Code of Criminal Procedure, 1898 (Act V of 1898), specified in

Column I of the Schedule hereto annexed shall be exercised by and imposed upon the officers and men of the Central Reserve Police specified in the corresponding entry in Column II thereof.

SCHEDULE

I	II
Section of the Criminal Procedure Code.	Rank of officers and men upon whom powers are conferred and duties imposed
47 Search of place entered by person sought to be arrested.	All Ranks.
48 Procedure where ingress not obtainable	Do.
49 Powers to break open doors and windows for purposes of liberation.	F.C.
51 Search of arrested person	Do.
53 Power to seize offensive weapons	Do.
54 When Police may arrest without warrant	Do.
58 Pursuit of offender into other jurisdictions	Do.
79 Warrant directed to Police Officers	Do.
102	
and 1 Search under Magistrate's warrant	Subedars and Jemadars.
103	
127 and Power to disperse unlawful assemblies	Subedars and Jemadars.
128	
149 Prevention of Crime	All ranks.
150 Information of a design to commit cognizable offence	Do.
151 Arrest to prevent cognizable offence	All ranks.
152 Prevention of injury to Public Property	Do.

[No. 146-D].

New Delhi, the 5th July 1951

S.R.O. 1040.—In exercise of the powers conferred by Entry 3(b) of the Table annexed to Schedule I to the Indian Arms Rules, 1924, the Central Government is pleased to specify Her Highness Maharani Ishwari Devi a member of the family of the Ruler of Manipur State for the purposes of that entry.

[No. 149-D.]

H. C. MAHINDROO, Under Secy.

MINISTRY OF FINANCE
(Department of Economic Affairs)

New Delhi, the 3rd July 1951.

S.R.O. 1041.—In exercise of the powers conferred by section 20 of the Indian Coinage Act, 1906 (III of 1906), the Central Government hereby directs that the following further amendment shall be made in the Notification of the Government of India in the late Finance Department No. D. 1506-F, dated the 12th February, 1942, namely :—

In part II of the Schedule annexed to the said Notification after entry 16 the following entries shall be added, namely :—

- 17. The Bank of Jaipur.
- 18. The Bank of Bikaner.

[No. F.1(6)-F.I/51.]

New Delhi, the 10th July 1951

S.R.O. 1042—In pursuance of section 4 read with sub-section (i) of section 6 of the Rehabilitation Finance Administration Act, 1948 (XII of 1948), the Central Government hereby appoints Mr. S. K. Chatterjee, I.C.S., Secretary to the Government of West Bengal, Department of Commerce and Industries, as a member of the Rehabilitation Finance Administration, *vice* Mr. H. Banerjee, I.C.S., Secretary to the Government of West Bengal, Department of Refugee Rehabilitation.

[No. F.10(11)-F.I/51.]

S. K. SEN, Dy. Secy.

MINISTRY OF FINANCE (REVENUE DIVISION)

CENTRAL EXCISES

New Delhi, the 14th July 1951

S.B.O. 1043—In exercise of the powers conferred by Rule 8(1) of the Central Excise Rules, 1944, the Central Government hereby exempts from so much of the duty leviable thereon as is in excess of annas six per lb., varieties of unmanufactured tobacco, whether flue-cured or other than flue-cured, which are capable of being used for the manufacture of biris, but are proved to the satisfaction of, and are notified by, the Collector as varieties which are not in fact utilised, or are utilised only to a negligible extent, within the limits of an area specified by him in the notification, for the manufacture of biris;

Provided that.—

- (i) Such varieties are not utilised in such area for the manufacture of (a) cigarettes or, (b) smoking mixtures for pipes and cigarettes;
- (ii) If any such variety is consigned from the premises of assessment to any premises situate outside such area, it shall not be entitled to the said exemption;
- (iii) If any variety so exempted is at any subsequent time exported outside such area, the exemption hereby granted shall be deemed to be withdrawn, and the wholesale dealer so exporting it, shall, prior to such export, pay in respect of the quantity exported, an amount equivalent to the amount of duty from which such quantity was originally exempted.

[No. 23]

D. P. ANAND, Dy. Secy.

CENTRAL BOARD OF REVENUE

INCOME TAX

New Delhi, the 4th July 1951

S.R.O. 1044—In pursuance of sub-section (4) of section 5 of the Indian Income-tax Act, 1922 (XI of 1922), the Central Board of Revenue directs that the following further amendment shall be made in the Schedule appended to its notification No. 32-Income-tax, dated the 9th November, 1946, namely:—

In the Schedule appended to the said Notification, under the sub-head 'VII Delhi, Ajmer, Rajasthan and Madhya Bharat', for the Rangers, Income-tax Circles.

and Wards the following Ranges, Income-tax Circles and Wards shall be substituted, namely :—

DELHI 'A'

1. All Contractors Circles, New Delhi.
2. All 'F' Wards, New Delhi.
3. All Salaries Circles, Delhi.

DELHI 'B'

1. All A, B, C, D and E Wards, Delhi.
2. Central Circle, Delhi.

DELHI 'C'

1. All Companies Circles, New Delhi
2. All 'G' Wards, Delhi
3. H-Ward, Delhi.
4. Ajmer.
5. Beawar
6. All Wards at Jaipur.
7. All Wards at Jodhpur.
8. Kotah.
9. Bharatpur.
10. All Wards at Udaipur.
11. All Wards at Bikaner.
12. All Wards at Gwalior.
13. All Wards at Ujjain.
14. All Wards at Indore.
15. Ratlam.
16. Special Survey Circle, 'A' Delhi.
17. Special Survey Circle, 'B', Delhi.

[No. 61]

S. P. LAHIRI, Secy

MINISTRY OF COMMERCE AND INDUSTRY

Bombay, the 26th June 1951.

S.R.O. 1045—In exercise of the powers conferred on me by clause 22(1) of the Cotton Textiles (Control) Order, 1948, I hereby direct that the following further amendments shall be made in the Textile Commissioner's notification No. 9(9)-Tex. 1/49(i) dated the 19th March, 1949, namely :—

In the said notification—

(1) in paragraph 1 after proviso (xv) the following proviso shall be added, namely :—

"(xxi) Provided further that the maximum ex-factory price of cloth and yarn produced by a producer having a spinning plant and packed after 30th June 1951 shall be—

- (a) in the case of 'course' and 'medium' cloth which has not been subjected to dyeing or printing, or in which dyed or printed yarn is not used, including 'course' and 'medium' dhoties, sarees and towels in which dyed yarn is used in borders or headings only, the amount calculated in accordance with the formulae contained in Schedule A9 ;
- (b) in the case of all other cloth, the amount calculated in accordance with the formulae contained in Schedule A9 less 4 per cent. thereof ;
- (c) in the case of yarn other than sewing thread yarn, as specified in Schedule B9 ; and
- (d) in the case of sewing thread yarn as specified in Schedule C9".

(2) in paragraph 2 after proviso (iii) the following proviso shall be added, namely :—

"(xx) Provided further that in respect of cloth or yarn processed after the 30th June 1951 the processing charges shall be as specified in Schedule D4."

(3) in the Schedules after Schedule C8 the Schedules A9, B9, C9 and D4 annexed hereto shall be added.

ANNEXURE 'A9'

MAXIMUM EX-FACTORY PRICES OF CLOTH

Schedule of realisation Multipliers for all cloth packed by the Mills after 30th June, 1951.

Group	Quality (Basic)				Permissible count variation for linking with each group		Realisation Multiplier in annas per lb. of yarn woven	Variation Multiplier per count of yarn	Cotton Adjustment
	Count of Warp	Count of Weft	Reed Nos.	Pick Nos.	Warp counts	Weft counts			
1	2	3	4	5	6	7	8	9	10

INDIAN COTTON

I	8	6	28	28	5 to 7	5 to 7	24.00		
II	8	8	32	32	7 to 9	7 to 9	25.00		
III	14	10	40	40	10 to 14	10 to 12	29.50		
IV	14	14	44	44	12 to 16	13 to 18	31.75		
V	20	20	52	52	18 to 20	18 to 24	37.75		
VI	22	30	54	54	22 to 24	28 to 32	42.50		
VII	30	30	56	56	28 to 32	28 to 32	47.25		
VIII	30	40	62	62	28 to 32	38 to 42	50.25	0.20	

No allowance for foreign cotton is to be given even if it is used in any cloth linked to Groups I to VI. If mills so desire, an allowance will be given on application to the Textile Commissioner for use of foreign cotton in respect of very specialised quality cloths, only for export or for Industrial uses.

An allowance of 26 annas per lb. of yarn woven is permissible for the warp yarn in cloth linked to Group VII and Warp and Weft yarn in cloth linked to Group VIII, provided :—

(i) the cloth is woven with warp counts not less than 30s and reed not less than 84; and

(ii) African, Californian middling (minimum 1·1/16" staple) and other equivalent cottons are used.

Note.—The reed restriction in sub-para (i) above is not applicable to Dhoties and Sarees linked to Group VIII.

1	2	3	4	5	6	7	8	9	10
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IMPORTED COTTON CARDED/COMBED FOR SPECIAL VARIETIES

IX	40	40	66	66	36 to 42	38 to 45	79.75 }		
X	44	50	68	68	42 to 44	44 to 50	85.75		
XI	44	60	70	70	42 to 44	58 to 62	87.75		
XII	50	60	72	72	48 to 52	58 to 62	93.25	0.40	

- (a) For the use of combed Indian Cotton in qualities linked to Groups IX and/or X, provided previous sanction of the Textile Commissioner is obtained, the realisation multiplier applicable would be that for the respective Group reduced by 11.00 annas per lb. of yarn woven.
- (b) If imported and fully combed cotton is used, increase the multiplier by 8.00 annas per lb. of yarn woven for the use of African and Californian Cottons and 10.75 annas per lb. of yarn woven for use of Giza 30 cottons and 12.5 annas per lb. of yarn woven for the use of Superior Egyptian Karnak & Menoufi type cotton. If semi or partially combed cotton is used *combing charge shall not be permitted*.
- (c) In cases of cloth qualities manufactured from Giza 30 & Karnak/Menoufi cottons the following allowances will be given :—
- (d) For cloth qualities manufactured from Giza 30, an allowance of 24.75 annas per lb. of yarn woven with not lower than 44s Warp and Weft for the manufacture of Dhoties, Sarees, Mulls, Voiles, Sucies, Poplins and Shirtings, linked to Groups as under, provided the following minimum reeds and picks are maintained.

Quality	Reed	Picks	Group to which to be linked
Sucies, poplins and Shirtings	80	52	X
Dhoties & Sarees	56	52	XI and XII
Mulls & Voiles	56	52	XI and XII

(ii) For cloth qualities manufactured from Karnak/Menoufi cottons an allowance of 37.50 annas per lb. of yarn woven with not lower than 44s warp and weft for the manufacture of Dhooties, Sarees, Mulls, Voiles, Sucies, Poplins and Shirtings linked to Groups as under will be permitted, provided the following minimum reeds and picks are maintained.

Quality	Reed	Picks	Group to which to be linked
Sucies, Poplins and Shirtings	88	56	X
Dhooties and Sarees .	56	56	XI and XII
Mulls & Voiles .	56	52	XI and XII

(iii) Mills which want an allowance for the use of Sudan Cottons equivalent to Giza 30 or other Superior Egyptian cottons should apply to the Textile Commissioner with full particulars.

IMPORTED AND COMBED EGYPTIAN KARNAK (TYPES 154 TO 163) GIZA 7, MENOUFI (TYPES 35 to 38) OR EQUIVALENT COTTON.

XIII	60	80	74	74	58 to 62	78 to 80	152.50	0.40
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IMPORTED AND COMBED EGYPTIAN KARNAK (TYPES 155 TO 157) COTTON

XIV	70	90	78	78	68 to 72	88 to 96	170.50	0.50
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IMPORTED AND COMBED EGYPTIAN KARNAK TYPE 155 COTTON

XV	80	100	82	82	78 to 82	98 to 100	184.25	0.50
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If uncombed or partially combed yarn is used, reduce the realisation multiplier by 12.50 annas per lb. of yarn woven.

If uncombed or partially combed yarn is used, reduce the realisation multiplier by 12.50 annas per lb. of yarn woven.

NOTE.—The Realisation Multipliers specified for Groups XIII to XV above do not apply where Sudan Cotton is used. Hence where mills use Sudan Cotton and link the cloth produced to Groups XIII to XV should apply for fixation of prices to the Textile Commissioner, with full particulars.

METHOD OF LINKING

All varieties of cloth manufactured by mills shall be linked with one or the other groups mentioned in the above Schedule.

2. The linking shall be made according as the counts of warp and weft fall within the permissible count variation specified in columns 6 and 7 of the Schedule.

3. (i) The basic adjustment between counts for cloth in each combination of counts shall be arrived at for the composite counts and is to be applied to the total weight of yarn in warp and weft including 5 per cent allowance for wastage and coarseness of counts. In other words, actual yarn weight in both warp and weft of any cloth shall be worked out on the counts of yarn used in the cloth and the 5 per cent allowance for wastage and coarseness should be added.

(ii) Calculations on fractions of counts shall not be permitted.

(iii) *Weight of weft should be calculated on the actual loom state length and not on the finished length of the piece.*

(iv) Wherever the count of weft is coarser than the count of warp separate linking for warp and weft with appropriate group of multipliers will be permitted provided the weft is spun from appropriate cotton and provided also that such counts of weft are selected from the next lower group.

(v) Wherever the count of weft is finer than the count of warp even beyond the counts of weft permitted under particular group in the Schedule, separate linking for warp and weft with appropriate group of multiplier will be permitted provided the weft is spun from appropriate cotton of the higher group and the minimum standard for picks is approved by the Textile Commissioner and provided that such counts of weft are selected from a higher group immediately next.

4. The basic realisation multiplier should be adjusted, wherever necessary, in the following manner :—

(a) Adjustment for cotton (Cotton Allowance), see column 10 in the Schedule.

(b) Combing Allowance.

(c) *Narrow width allowance.*—The above schedule applies fairly uniformly for all Grey qualities of 30" and over and for all bleached, dyed and finished qualities of width 28" and over. For widths lower than 30" Grey or 28" bleached, dyed or finished, the multipliers given in the above schedule shall be increased by one anna per lb. of yarn woven (Splits should be excluded in all cases).

(d) Adjustment for count variation.—See column 9 in the Schedule.

(e) (i) *Adjustment for variation in Reed.*—For every upward variation of 4 Reeds the multiplier specified in column 8 of the schedule after adjustment as above, if any, shall be increased by half per cent.

(ii) *Variation of Picks.*—For every upward or downward variation of 4 picks the multiplier specified in column 8 of the Schedule after adjustment as above, if any, shall be increased or decreased by one per cent.

(f) *Twisted Yarn and Double drawn qualities.*—

(i) *Dosuti.*—For such qualities which are both double drawn in the warp and Double wound in the weft, the appropriate multiplier after adjusting the count, reed and pick allowance shall be decreased by 5% with a minimum of $1\frac{1}{2}$ annas.

(ii) *Dedsuti.*—For all such qualities with double drawn in the warp or two ply weft the appropriate multiplier after adjusting the count, reed and pick allowance shall be decreased by $2\frac{1}{2}\%$ with a minimum of $\frac{1}{2}$ anna.

(iii) *Twisted Yarn Qualities.*—For all qualities manufactured out of double or more twisted yarn, the appropriate multiplier after adjusting the count, reed and pick allowance shall be decreased by $2\frac{1}{2}\%$ (with a minimum of $\frac{1}{2}$ anna) in case both the warp and weft yarn are twisted and by $1\frac{1}{2}\%$ (with a minimum of $3/8$ anna) in case either warp or weft yarn is twisted.

(g) The following Compensatory Allowance for Grey cloth is permitted to those mills who obtain not less than 75 per cent of their motive power by burning coal and/or fuel oil in their boilers. The allowance is also subject to the condition stipulated below :—

- (i) The allowance shall be equivalent to $2\frac{1}{2}\%$ of the realisation multiplier after the same has been adjusted if necessary, in accordance with (a) to (e) above.
- (ii) The allowance shall apply to the weight of grey yarn *only* from which the cloth is woven. Any scoured, bleached, dyed, printed or mercerised yarn used in the manufacture of cloth should be excluded from this allowance.

BLEACHING, DYEING, FINISHING AND OTHER CHARGES

5. The charges specified below are for the total weight of yarn, that is, the yarn weight calculated in accordance with para 3 above.

(a) *Bleaching and Finishing Charges* :—

(i) For cloth of Groups I to VI	$3\frac{1}{2}$	as. per lb. of yarn woven.
(ii) For cloth of Groups VII to XII	$4\frac{1}{2}$	"
(iii) For cloth of Groups XIII to XV	$4\frac{1}{2}$	"
(iv) Backfilling charges	$\frac{1}{2}$	anna "
(v) Scouring charges	$1\frac{1}{4}$	as "
(vi) Schriener Calendering	$\frac{1}{2}$	anna "
(vii) Water Proofing	8	annas "

(b) *Yarn Dyeing Charges for Fast to Bleach Shedes* :—

(i) Dark and Medium Shade border yarn for Sarees and Dhoties only.	18	as.	"
(ii) Light shade border yarn for Sarees and Dhoties only.	11 $\frac{1}{2}$	as.	"

NOTE.—For use of very dark colours higher charges (36 annas per lb. of yarn woven) will be sanctioned by the Textile Commissioner on application and approval of shades. In the absence of such specific sanction the charges shall not exceed 18 annas per lb.

(iii) Dyed yarn used in Sarees and Shirtlings if $\left.\begin{array}{l} 13\frac{1}{2} \text{ annas per lb. of dyed yarn used} \\ \text{two or more colours are used.} \end{array}\right\}$ for all shades.

(iv) Fast to bleach dyed yarn used in qualities other than those mentioned in (i) and (ii) above.

Medium Shades $13\frac{1}{2}$ annas per lb.

Light Shades 8 "

(c) *Charges for Dyeing yarn with Sulphur Dyes* :—

(i) Dark Shades	$6\frac{1}{2}$	"
(ii) Medium and Light Shades	$3\frac{1}{2}$	"

(d) *Piece Dyeing charges for Fast to Bleach Shedes* :—

(i) Medium or Dark Shades	11 $\frac{1}{2}$	annas per lb. of yarn.
(ii) Light Shades	8	"

(e) *Piece Dyeing Charges for Sulphur Dyes* :—

(i) Dark Shades	$6\frac{1}{2}$	"
(ii) Medium and Light Shades	$3\frac{1}{2}$	"

(f) Piece Dyeing charges for Napthol Colours :—

(i) 1% Napthol Shades	6½ annas per lb. of yarn.
(ii) 2% Napthol shades	9 " "

(g) Other Piece Dyeing Charges :—

(i) Mineral Khaki Dyeing	6½ " "
(ii) Hydron Blue Dyeing (Dark Shade)	11½ " "
(iii) Sulphur Blue Dyeing (Dark Shade)	9 " "
(iv) Fast Aniline Black Dyeing	13½ " "

(h) Piece and Yarn Dyeing Charges for Commercial Quality, direct of basic colours:—

(i) Dark shades	5½ annas per lb. of dyed yarn used in the body of cloth.
(ii) Medium and Light Shades	4½ annas per lb. of dyed yarn used in the body of cloth.

NOTE.—

(i) Dyeing of yarn for borders of Dhoties and Saris with direct basic or sulphur colours is not permitted.

(ii) The charges specified in items (b) to (h) of this paragraph are inclusive of scouring and/or bleaching charges.

6. Cotton Dyeing Charges :—

(i) Sulphur Colours	9 annas per lb. of actual dyed cotton used in the yarn. This is inclusive of scouring charges.
(ii) Dyeing charges for the use of Fast to Bleach dyes in Cotton Dyeing will be permitted for light or medium shades on the basis of the depth of the resultant shade of yarn spun from such dyed cotton.	

NOTE.—Fast to bleach cotton dyeing charges however cannot be permitted for Mazri Cloth which should be manufactured from a mixture of 25 to 33-1/3% Sulphur Black dyed Cotton and Grey Cotton.

7. Mercerising Charges :—

(a) 3½ as. per lb. for cloth 4 ozs. and heavier per sq. yard.

(b) 4½ as. per lb. for cloth lighter than 4 ozs. per sq. yard.

(c) 4½ as. per lb. for yarn mercerised for all counts.

NOTE.—The charges specified are applicable only to fully mercerised cloth. It should be noted carefully that no allowance shall be claimed for mercerised yarn if such yarn is used either in border or in the body of a cloth which is piece mercerised after weaving.

8. Charges for Roller Printing of all cloth of width 26" finished in fast to bleach Vat and Napthol Colours. Narrow width cloth shall not be printed and no printing charges are permitted in such cases.

(a) When the printed surface is less than one fifth (20%) of the total cloth surface, no printing charges shall be realised.

(b) When the printed surface is more than 20% but less than 33-1/3% of the total cloth surface, following charges shall be realised.

- (i) Single colour printing 17 pies per yard.
- (ii) Two colour printing 19 pies per yard.
- (iii) Three colour printing 21 pies per yard.
- (iv) If a cloth is printed with more than three colours, only three colour printing charges viz., 21 pies per yard shall be realised.

(c) When the printed surface is 33-1/3% or more of the total cloth surface, following Printing Charges shall be realised :—

- (i) Single colour printing 23 pies per yard.
- (ii) Double colour printing 26 pies per yard.
- (iii) Three colour printing 28 pies per yard.

(iv) If a cloth is printed with more than three colours, only three colour printing charges viz., 28 pies per yard shall be realised.

(d) *Blotch Printed Design*.—A Blotch Printed Design is a design that has a coverage of over 75% of the total cloth surface with a solid print effect, achieved by line engraving, and having a high colour paste consumption.

NOTE:—A design will not be considered as a Blotch Design where the area coverage is achieved by stippled engraving.

Mills shall be permitted to claim an additional allowance of six pies per yard for 'Blotch Printed' designs of cloth over and above the roller printing charges specified in this paragraph provided the Mills have obtained previously a certificate from the Textile Commissioner to the effect that the design is a 'Blotch Printed Design'. Mills should send samples for such certificate. Any allowance charged in the absence of such certificate shall be unlawful.

(e) Printing charges for cloth wider than 26" finished width shall be in proportion to the printing charges stipulated in (b), (c) and (d) above.

(f) Following additional charges may be realised for printing of borders on cloth.

(i) Where border is printed on both selvedges 6 pies per yard.

(ii) Where border is printed on one selvedge 3 pies per yard.

NOTE:—

(i) The Printing charges enumerated in (b), (c), (d), (e) and (f) above are inclusive of any scouring and/or bleaching charges. If bleached or scoured cloth is either printed dyed and discharge printed the charges specified above shall be reduced by $\frac{1}{4}$ annas per lb. of yarn woven.

(ii) Manufacturers of Grey cloth who subsequently scour and/or bleach the cloth for the purpose of printing shall be permitted to add the printing charges specified in items (b), (c), (d), (e) and (f) above to the prices of the Grey cloth.

9. Dual Processing :—

(i) In cases where (a) cloth containing cotton dyed yarn is piece dyed, or (b) picce dyed cloth is subsequently printed, no charges for piece dyeing will be permitted.

(ii) No piece dyeing charges will be allowed in cases where cloth, containing more than 20 per cent by weight of dyed yarn (in the warp or weft), is piece dyed.

10. Raising charges :—

(i) One passage two sides 3 pies per lb.

(ii) Two passage one side 3 pies per lb.

(iii) Three passages or more two sides 6 pies per lb.

11. Dobby Allowance for Borders in Dhoties and Sarees :—

(i) Upto 12 shafts (a) $1\frac{1}{2}$ annas per lb. for 32s Warp and below.

(b) 3 annas per lb. for 36s Warp and above

(ii) From 13 shafts to 32 shafts : Double the charges in (i).

(iii) From 33 shafts and above : Three times the charges in (i).

12. Allowance for Ground Dobby Weave :—

Warp Counts.	Charges per lb. of warp yarn woven.		
	Up to 12 shafts.	From 13 to 32 shafts.	33 shafts and above.
15s and below	1½ anna.	1½ annas.	2½ annas.
Between 16s and 35s	1½ annas.	3 annas.	4½ annas.
Between 36s and 57s	3 annas.	6 annas.	9 annas.
58s and above	4½ annas.	9 annas.	13½ annas.

13. *Jacquard Allowance* :—

Warp Counts.	Up to 120 needles.	Charges per lb. of warp yarn woven.		
		above 120 & up to 240.	Over 240 & up to 400.	above 400.
15s and below	3 annas.	3½ annas.	4½ annas.	5½ annas.
Between 16s & 35s	6 annas.	7½ annas.	9 annas.	10½ annas.
Between 36s & 57s	9 annas.	11½ annas.	13½ annas.	15½ annas.
58s and above	12 annas.	15 annas.	18 annas.	21 annas.

NOTE.—The allowance of Dobby and Jacquard work specified in paragraphs 11 to 13 above are to be added on the basis of weight of yarn in warp and border, exclusive of weight of weft yarn, but with the 5 per cent allowance for wastage and coarseness of warp yarn. These charges would be permitted for the minimum number of Dobby shafts or jacquard needles required for the reproduction of the design.

14. *Drop-box Allowance* :—

Warp Counts.	Charges per lb. of yarn Woven.	
	2 and 3 shuttles.	4 shuttles and above.
15s and below	4 annas.	5 annas.
Between 16s and 35s	8 annas.	10 annas.
Between 36s and 57s	12 annas.	15 annas.
58s and above	16 annas.	20 annas.

NOTE.—The Drop-box allowance is to be taken on the total weight of yarn (Warp and weft) in the piece including 5% allowance for wastage and coarseness. This allowance is permissible only for the minimum number of shuttles required for the reproduction of the pattern.

15. *Leno Weave Allowance* :—

(a) Doups per inch in Reed not exceeding. 3 6 9 12 14 16 18

Allowance per inch of Grey width in annas per 24 yards piece	0·4	0·6	0·8	1·0	1·2	1·4	1·6
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The maximum number of doups per inch in the reed for which the allowance will be given are :—

(b) Resultant counts 10s to 16s Max. 14 doups per inch.

17s to 28s Max. 16 doups per inch.

29s to 40s Max. 18 doups per inch.

NOTE.—(i) The term "Resultant Counts" is to be applied to the yarn passing through the doup. This is usually two or three-fold yarn.

(ii) In the case of patterned lenses i.e. when a part of the cloth is leno weave and part some other weave the number of doups per inch is to be determined by dividing the total number of doups in the reed by the Loom state width of cloth.

(iii) When the number of doups exceeds the number mentioned in sub-paragraph (b), the allowance given will be limited to the weight of yarn based on the number of doups per inch in sub-paragraph (b).

16. Dhoties and Sarees Allowance :—

Border : (i) For Grey or Bleached double yarn in the borders of Dhoties and Sarees, the following charges per lb. of border yarn used are to be taken.

	Rs.	As.	Ps.
2/10s (Indian)	1	14	0
2/20s (Indian)	2	11	0
2/30s (Indian)	3	3	0
2/40s (Indian)	3	11	0
2/40s (African)	5	2	0
2/44s (Giza 30)	6	14	0
2/60s (Uncombed) Karnak/Menoufi	8	9	6
2/60s (Combed) Karnak/Menoufi	9	6	0
2/80s (Combed) Karnak/Menoufi	11	0	0

(ii) For dyeing and mercerising, add appropriate charges provided in the preceding paragraphs.

NOTE.—(a) For Double yarn of counts other than those specified above following charges are to be realised.

Any count between 2/10s and 2/20s Indian	. . . . .	1-3 annas per count.
Any count between 2/20s and 2/30s Indian	. . . . .	·8 anna "
Any count between 2/30s and 2/40s Indian	. . . . .	·8 anna "
Any count between 2/30s and 2/44s African	. . . . .	1 anna "
Any count between 2/60s to 2/80s Egyptian or equivalent	. . . . .	1-3 annas "

(b) The charges specified in this paragraph are to be applied in respect of the total weight of warp yarn used in the border and for arriving at the price of the full piece, the weight of the border yarn should be deducted and only the weight of the ground cloth taken for the purposes of linking with the realisation multiplier given in the Schedule.

(c) In addition to the above, the following compensatory allowance may be added to the final prices of Dhoties and Sarees for loss of production:—

- (i) 3 pices per yard in the case of Dhoties and Sarees manufactured from 16s warp and over and linked to Groups up to and including Group VIII.
- (ii) 6 pices per yard in the case of Dhoties and Sarees linked with Groups IX and above.

NOTE.—These compensatory allowances will be realised in respect of the Dhoties and Sarees the widths of which are not less than 40" either in Grey or Bleached condition. These will, however, be also realised in respect of Dhoties and Sarees the widths of which are less than 40" either in Grey or Bleached condition provided the entire responsibility of the disposal of such short width Dhoties and Sarees rests with the Mills.

17. Dyeing charges for the use of coloured yarn in the Headings of Dhoties and Sarees are not permitted.

18. Grandrelle Yarn :—

- (i) One end Grey and one end colour are to be treated for dyeing charges as single yarn in respect of weight and half the dyeing charges appropriate to the depth of shade will be allowed on the total weight.
- (ii) If both ends are coloured in different shades, the full weight will be taken and the dyeing charges on full weight will be allowed at a rate which will be the average of the rates appropriate to each dyed shade.

19. Realisation for use of Rayon (Artificial Silk) Yarn in Cotton Cloth.

Artificial Silk yarn is permitted to be used as Warp only in Dhoty and Saree borders and as weft for the ground. Wherever artificial silk yarn is used

in cotton cloth following prices per lb. of artificial silk yarn woven will be charged:—

(a) Single Artificial Silk Re. 7 0 .0
 (b) Double artificial silk Re. 8 4 0
 (c) For dyeing charge add Re. 1-2-0 per lb. of artificial silk yarn in the case of fast to bleach dyeing.

20. Drill Allowance.—An allowance of half ($\frac{1}{2}$) anna per lb. of yarn woven will be permissible provided the weight of warp and weft yarn per square yard of drill is not less than $7\frac{1}{2}$ ozs.

NOTE.—The above allowance is not applicable to Twills which should be treated as Plain cloth.

21. *Terry Motion Allowance*.—1 anna per lb. of yarn over and above the dobby allowance for the weight of warp only.

22. *Felt Calendering Allowance*.—Three pices per lb. for cloth linked to Group IX to XV only.

23. For Bleached, Dyed (Light and Medium Shades) or Printed Mulls and Voiles of 44" width and more and conforming to the following specifications, an additional allowance will be permitted as indicated against the respective qualities.

- (i) Linked to Group IX to XI with minimum of 48 Reed 44 Picks—5 pies per yard.
- (ii) Linked to Group XII and above with minimum 56 Reed 48 picks—6 pies per yard.

24. In respect of the following qualities which are manufactured wholly from folded yarn in Warp and/or Weft, it will be permissible for Mills while calculating ceiling prices to add doubling charges on the weight of doubled yarn used as Warp and/or Weft equivalent to the difference between the maximum ex-factory price for single and double yarn per lb. for the respective counts.

(1) *Coatings*—
(a) Bleached and finished, Plain or/dobby weave.
(b) Piece-Dyed fast to bleach or sulphur dyed.
(c) Striped or check design wherein fast to bleach or sulphur dyed yarn is used.

(2) *Shirtings & suocies, plain dobby or leno*—
Wherein fast to bleach yarn is used.

(3) *Poplin* :—Bleached or dyed fast to Bleach.

25. Special Allowance for Umbrella Cloth :—

The following allowances for the manufacture of umbrella cloth dyed sulphur or Aniline Black, and shower proofed will be permitted:

(i) For cloth with 22s warp and below with 3/52s Reed and 60 8 annas per lb. of yarn woven.
 Picks or above.

(ii) For cloth with 28s warp and over with Reed 3/52s and 60 4 annas per lb. of yarn woven.
 Picks or above.

26. Special Allowance for squaremesh mosquito netting (Mock Len) Cloth.—An additional allowance of five annas per lb. of yarn woven, over and above the allowance fixed for the use of African Cotton is permissible for square mesh mosquito netting cloth provided [African or equivalent cotton is used both for Warp and Weft yarn and the cloth is linked to Group VII and made fully upto the Government Specification No. CX-80(a).

27. *Allowance for Handkerchiefs.*—Provided the basic cloth is linked to Group X and over :—

- (i) Hem-stitched : 25 per cent above the final price arrived at on the basis of the Schedule;
- (ii) Ordinary stitched : 10 per cent above the final price arrived at on the basis of the Schedule.

The above charges are inclusive of ironing and packing.

(iii) Hemming charges for towels . . . 1 anna each.

Hemming charges for sheets . . . 2 annas each.

28. *Yarn in selvedges used in Cloths other than Patti Mulls and Voiles.*—Double or single yarn if any, used in selvedges of cloth other than Patti Mulls and Voiles should only be treated falling within the Warp yarn used in the cloth and will not be permitted to be taken as border yarn and will not be allowed the special charges for border yarn.

29. *Tapestries and Furnishing Fabrics.*—Ceiling Prices for these will be fixed by the Textile Commissioner. Forms of manufacturing particulars are, therefore, required to be submitted by the mills direct to the Textile Commissioner together with samples of the qualities.

30. Schedule for calculation of blanket ceiling prices—

<i>Warp.</i>	<i>Weft.</i>	<i>Reed.</i>	<i>Picks..</i>	<i>Realisation multiplier per lb. of yarn woven in annas.</i>
14s	2s	36	20	22.50

Note.—(a) No adjustment is to be made for variation in counts of weft below 2s, adjustments for variation in counts of warp below and above 14s, and of weft above 2s, is to be made on the same basis as provided in the schedule.

(b) For variation in Reed and Pick: Same as in the Schedule.

Note.—(a) No adjustment is to be made for variation in counts of weft below 2s, adjustments for variation in counts of warp below and above 14s, and of weft above 2s, is to be made on the same basis as provided in the Schedule.

(b) For variation in Reed and Pick: same as in the Schedule.

(c) The multiplier is to be applied for all Blankets where direct dyed cotton hard waste has been used.

(d) In case of Sulphur Dyed Cotton Blanket, an extra charge of 9 annas per lb. of dyed Cotton actually used should be taken.

(e) No heading or hemming charges are to be taken.

(f) Raising charges are half an anna per lb. of yarn woven.

31. Rounding off of ex-factory and Retail Prices :—

(i) Where the ex-factory prices are stamped per yard the prices should be rounded off by treating 0.51 pie and above as one pie and omitting 0.50 pie and below.

(ii) Where the ex-factory prices are stamped per pair or per piece the following method should be adopted:—

0.125 anna and below to be omitted.

0.126 anna and above up to 0.375 anna to be taken as $\frac{1}{2}$ anna.

0.376 anna and above up to 0.625 anna to be taken as $\frac{1}{2}$ anna.

0.626 anna and above up to 0.875 anna to be taken as $\frac{3}{4}$ anna.

0.876 anna and above to be taken as one anna.

(iii) In respect of the maximum retail price to be stamped on cloth, rounding off should be done in the following manner :—

- (a) Where the retail price is stamped per yard the rounding off should be done by omitting all fractions of a pie, i.e., even .99 pie should be omitted.
- (b) Where the retail price is stamped per pair or per piece the rounding off should be to the lower quarter of an anna, as for instance 11.99 pies should be rounded off to 9 pies and 2.99 pies would have to be omitted altogether.

32. *Packing*.—Cloth prices calculated as above are inclusive of charges for standard make up and packing ; in securely packed bales as under, starting from the inner most layer.

1 layer of paper, kraft, wrapping (inner) or Fents.

1 layer of light hessian, fents or Chatai (Palm leaf matting).

1 layer of paper, packing, waterproof.

1 layer of tarpaulin (only during the Monsoon months).

1 layer of Heavy or Medium Hessian (outer).

The hoops used should be of standard gauge and should be used on all the six sides of each bale in the case of Dhoties, Sarees etc.

NOTE.—Where tarpaulin is not readily available an additional layer of water-proof packing paper can be used.

ANNEXURE 'B9'

Maximum Ex-Factory Prices of Yarn Packed by the Mills after 30th June, 1951.

			Rs. As. Pa.
1/2 Waste	.	.	9 10 0 per 10 lbs.
1½ "	.	.	9 10 0 do.
2s "	.	.	10 0 0 do.
3s "	.	.	10 1 0 do.
4s "	.	.	10 2 0 do.
6s "	.	.	11 0 6 do.
7s " 43	.	.	11 1 0 do.
1½ coloured mixing	.	.	9 12 0 do.

Counts	Cotton	Minimum product { of counts and lea strength in lbs.	Price per 10 lbs.		
			Single. Rs. As. Pa.	Two-fold. Rs. As. Pa.	
1	2	3	4	5	
6s	.	Indian .	800	12 14 6	13 12 6
6s	.	"	800	13 2 6	14 0 6
8s	.	"	800	13 6 6	14 4 6
10s	.	"	800	14 5 0	15 9 6
12s	.	"	800	14 9 0	15 13 6
14s	.	"	1100	16 10 0	17 14 6
16s	.	"	1100	17 4 0	19 2 6
18s	.	"	1200	18 12 0	20 13 0
20s	.	"	1200	19 0 0	21 3 6
22s	.	"	1200	19 6 0	21 13 0
24s	.	"	1200	19 12 0	22 6 6
26s	.	"	1200	22 0 6	24 11 0
28s	.	"	1200	22 4 6	24 15 0

	1	2	3	4	5
				Rs. As. Pa.	Rs. As. Pa.
80s	.	Indian	1200	22 8 6	25 3 6
82s	.	"	1200	22 14 6	25 9 6
86s	.		1300	23 9 6	26 11 0
40s	.	"	1300	24 10 6	28 9 6
40s	Foreign African/Californian	.	1800	40 9 6	43 9 6
42s	do.	.	1600	40 9 6	44 2 0
44s	do.		1600	40 15 6	44 10 6
60s	Foreign Giza 30 and other equivalent cottons Carded.		1800	30 7 6	65 15 6
60s	Foreign Giza 30 and other equivalent cottons Combined.		2000	66 13 0	72 5 0
60s	Foreign Egy. Karnak/Menoufi Carded		2000	68 5 0	73 13 0
60s	Foreign Egy. Karnak/Menoufi Combined		2200	75 12 0	81 4 0
80s	Foreign Egy. Karnak/Menoufi Carded		1800	73 5 6	82 1 6
80s	Foreign Egy. Karnak/Menoufi Combined		2000	80 18 0	89 9 0
100s	Foreign Egy. Karnak/Maarad Superior Com- bined.		2000	93 2 6	105 6 6
4s to 9s	Mixed Yarn			7 9 6	8 7 6
10s to 20s	Mixed Yarn			10 7 6	12 11 0
22s to 30s	Mixed Yarn			11 6 0	14 1 0
32s to 40s	Mixed Yarn			14 6 6	17 12 6
42s to 50s	Mixed Yarn			21 8 0	25 12 0
52s to 60s	Mixed Yarn			27 4 0	32 12 0
62s to 80s	Mixed Yarn			42 8 0	48 8 0
82s to 100s	Mixed Yarn			45 8 0	54 2 0

NOTE.—In the case of yarn the rounding off of the Retail Price should be to the lower half anna, that is 11.99 pios should be rounded off to 6 pios and 5.99 pios will have to be omitted altogether.

1. All prices are for grey yarn of full count (subject to standard tolerances in count) and of the minimum count lea strength product given in column 3, full reeling in hanks packed in 10s. lbs. bundles and in bales/cases.
2. Odd counts of yarn are not permitted for sale.
3. For folded yarns over two-fold add 1 anna per ply to the two-fold prices indicated.
4. For other counts (exclusive of fractional counts) the ex-factory price shall be the price specified above, for the count next below, increased by :—
 - 3 annas per count in the case of 32s to 60s (Carded).
 - 4 annas per count in the case of 60s to 80s (Combed).
 - 5 annas per count in the case of 80s to 100s (Combed).
5. Cheesing and/or coning charges including $\begin{cases} \text{Rs. 2-0-0 per 10 lbs. up to and} \\ \text{including 30s.} \\ \text{Rs. 3-0-0 per 10 lbs. over 30s.} \end{cases}$ the case packing.
6. Yarn supplied on beams may be charged by the supplying manufacturer at the following maximum prices :—
 - (a) Up to and including 20s @ 2 annas per lb. above the ex-mill price per bundle as notified.
 - (b) Over 20s and up to and including 40s @ 3 annas per lb. above the ex-mill price per bundle as notified.
 - (c) Over 40s @ 4 annas per lb. above the ex-mill price per bundle as notified.
 - (d) Yarn delivered by a manufacturer on bobbins or in any other form will not be charged anything higher than the ceiling price or ex-mill price whichever is lower.

7. Mills who obtain not less than 75 per cent of their motive power by burning coal and/or fuel oil in their boilers will be permitted to increase the above prices of grey yarn by 2½% as compensatory coal and/or fuel oil allowance rounding off the final price to the nearest half anna.

8. *Packing.*—The above yarn prices are inclusive of charges for standard make up and packing, in securely packed bales as under, starting from the innermost layer.

1 layer of paper, kraft, wrapping (inner) or fents.

1 layer light hessian, Fents or Chatai (Palm leaf matting).

1 layer of paper, packing, waterproof.

1 layer of tarpaulin (only during monsoon months).

1 layer of Heavy or Medium Hessian (outer).

NOTE.—Where tarpaulin is not readily available an additional layer of waterproof paper can be used.

SCHEDULE OF MAXIMUM EX-FACTORY PRICES OF SEWING THREAD YARN
PACKED BY THE MILLS AFTER 30th JUNE, 1951.

SCHEDULE "C9"

S.No.	Counts.	Type of Cotton.	Minimum tensile strength at R. H. 60/70%	Description.		Maximum ex-factory price per bundle of 10 lbs. Bleached/Dyed
				Grey lbs.	Bld. /Dyed lbs.	
1	2/20s	Indian	200	190	Bleached	28 10 0
2	Do.	Do.	200	190	Bld. Dyed Direct.	31 7 0
3	Do.	Do.	200	190	Bld. Dyed Sul. Cols.	32 13 0
4	2/28s	Do.	170	160	Bleached	34 8 0
5	Do.	Do.	170	160	Bld. Dyed Direct.	37 5 0
6	2/28s	Do.	170	160	Bld. Dyed Sul. Cols.	38 12 0
7	2/30s	Do.	160	150	Bleached	34 18 0
8	Do.	Do.	160	150	Bld. Dyed Direct.	37 10 0
9	Do.	Do.	160	150	Bld. Dyed Sul. Cols.	39 0 0
10	2/8s Crochet	African	Single Thread Test 25" = 7½ lbs.	190	Bld. & Merod.	45 13 0
11	Do.	Do.	Single Thread Test 25" = 7½ lbs.	190	Bld. Dyed Fast and Mercerized.	56 6 0
12	Do.	Superior Egyp- tian.	Do.	190	Bld. & Merod.	72 0 0
13	Do.	Do.	Do.	190	Dyed Fast & Merod.	82 0 0
14	2/10s Cro- chet.	Superior Egyp- tian Combed.	Single Thread Test 25" = 6 lbs.	190	Bld. Merod. and Gassed.	82 2 0
15	2/12s Cro- chet	African	Single Thread Test 25" = 5 lbs.	190	Bld. & Gassed	45 11 0
16	Do.	Do.	Do.	190	Bld. Merod. and Gassed.	47 13 0
17	Do.	Do.	Do.	190	Bld. Dyed Fast Merod. & Gassed.	58 6 0
18	2/12s Cro- chet	Superior Egyp- tian.	Single Thread Test 25" = 5 lbs.	190	Bld. & Gassed	71 14 0
19	Do.	Do.	Do.	190	Bld. Merod. Gassed.	73 15 0
20	Do.	Do.	Do.	190	Bld. Dyed Fast Merod. & Gassed.	84 8 0

1	2	3	4	5	6
				Rs. Ab. Ps.	
51	2/12s Crochet.	African Combed.	Single Thread Test Test 25"—5 lbs.	Bld. Mered. and Gassed.	53 4 0
52	Do.	Do.	Do.	Bld. Dyed Fast Mered. & Gassed.	63 13 0
53	Do.	Superior Egyptian.	Do.	Bld. Mered. & Gassed.	82 12 0
54	Do.	Superior Egyptian Combed.	Do.	Bld. Dyed Fast Mered. & Gassed.	93 4 0
55	2/16s	Egyptian Carded.	Single Thread Test 25" —4½ lbs.	Bld. Mered. & Gas- sed.	75 14 0
56	Do.	Egyptian Combed.	Do.	Bld. Mered. & Gas- sed.	84 10 0
57	9/22s	Egyptian Carded	Single Thread Test 25" —14 lbs.	Bleached	76 11 0
58	Do.	Do.	Do.	Bld. Polished & Direct Dyed. Bleached	79 8 0
59	Do.	Egyptian Combed.	Do.	Bled.	85 7 0
60	Do.	Do.	Do.	Bld. Polished & Direct Dyed.	88 4 0
61	4/24s	Egyptian Carded	Single Thread Test 25" —5 lbs.	Bld. & Mered.	79 0 0
62	2/28s	African	200	190 Bleached	52 12 0
63	Do.	Do.	200	190 Dyed Direct.	55 9 0
64	Do.	Do.	200	190 Dyed Sul. Cols.	56 15 0
65	Do.	Superior Egyptian.	240	230 Bleached	78 15 0
66	Do.	Do.	240	230 Dyed Direct	81 12 0
67	Do.	Do.	240	230 Dyed Sul. Cols.	83 2 0
68	2/30s	African	190	180 Bleached	53 0 0
69	Do.	Do.	190	180 Dyed Direct	55 13 0
70	Do.	Do.	190	180 Dyed Sul. Cols.	57 4 0
71	Do.	Superior Egyptian.	230	220 Bleached	79 3 0
72	Do.	Do.	230	220 Dyed Direct	82 0 0
73	Do.	Do.	230	220 Dyed Sul. Cols.	83 7 0
74	Do.	Do.	230	220 Dyed Fast	89 12 0
75	Do.	Superior Egyptian Combed.	230	220 Bld. & Polished	87 15 0
76	6×2/30s	African	205 for 2/30s.	195 Bleached	54 6 0
77	Do.	Do.	205	195 Bld. & Dyed Fast.	64 15 0
78	Do.	Superior Egyptian.	205	195 Bleached	80 9 0
79	Do.	Do.	205	195 Bld. & Dyed Fast.	91 2 0
80	6/36s	Egyptian Combed.	Single Thread Test 25" —5 lbs.	Bleached	89 11 0
81	6×2/36s	Do.	Single Thread Test 25" —12 lbs.	Bld. Mered. and Gassed.	93 14
82	12/36s	Do.	Single Thread Test 25" —11 lbs.	Bld. Mered. and Gassed.	103 14 0
83	12/36s	Do.	Do.	Bld. Mered. Gassed and Dyed Fast.	104 7 0
84	2/40s	African	160	150 Bleached	5 0 0
85	Do.	Do.	160	150 Dyed Direct	57 13 0
86	Do.	Do.	160	150 Dyed Sul. Cols.	59 4 0
87	Do.	Egyptian Combed.	190	170 Bld. & Polished	69 15 0
88	6×2/40s	African	160 for 2/40s.	150 Bleached	56 6 0

1	2	3	4	5	6
59	6 x 2/40s	African . . .	160	150 Bleached & Dyed Fast.	66 15 0
60	2/50s	Egyptian Comb-ed.	135	125 Bleached & Polish-ed.	93 12 0
61	4/50s	Egyptian Comb-ed.	Single Thread Test 25" 2½ lbs.	Bleached . . .	94 1 0
62	4/50s	Egyptian Comb-ed.	Do. . .	Bleached Merod. Gassed and Polished.	97 6 0
63	4/80s	Do. . .	Single Thread Test 25" = 2½ lbs.	Bleached . . .	99 6 0
64	6/60s	Do.) . .	Single Thread Test 25" = 3 lbs.	Bleached . . .	99 11 0

SCHEDULE 'D4'

Schedule of Bleaching, Dyeing, Finishing and other processing charges applicable to all Processors.

(The charges given below will apply in relation to processing done after 30th June, 1951.)

I. CLOTH.

- 1. Bleaching and finishing charges 52 pies per lb.
- 2. Backfilling charges 64 pies per lb.
- 3. Finishing charges for cloth 60s warp and over . . . 3 pies per lb.

4. Piece Dyeing :—

- (a) Direct, basic or Kutcha colours :—
 - (i) Light and Medium Dyed 54½ pies per lb.
 - (ii) Dark 68 pies per lb.

(b) Fast to bleach and Napthol Dyed :—

- (i) Light Dyed 82 pies per lb.
- (ii) Medium Dyed 136 pies per lb.
- (iii) Dark Dyed 204 pies per lb.
- (c) Sulphur Dyed Dark Shades only 82 pies per lb.
- (d) Hydron Blue Dyed Dark Shade only 136 pies per lb.
- (e) Mineral Khaki Dyed 76 pies per lb.
- (f) Sulphur Blue Dyeing (Dark Shades) 97 pies per lb.
- (g) Waterproofing 36½ pies per lb.
- (h) Aniline Black 182 pies per lb.

6. Mercerising :—

- (a) For cloths 4 ozs. and heavier per square yard . . . 40 pies per lb.
- (b) For cloths lighter than 4 ozs. per square yard . . . 54 pies per lb.

Explanation.—The dyeing charges given above are inclusive of any bleaching or scouring which may be necessary preparatory to dyeing. If any bleached or scoured cloth is subject to any further process above specified, the charges specified above should be reduced by 4 pies per yard in the case of bleached cloth and 2 pies per yard in the case of scoured cloth to arrive at the final ex-factory price.

6. Charges for Roller Printing.—Of all cloth of width 26" finished (i.e., after printing) in fast bleach vat and napthol colours are stated below. These charges do not apply where the width of the cloth after printing is less than 26" and therefore no printing charges are permitted, if the width less than 26" finished (i.e., after printing).

- (a) When the printed surface is less than one fifth (20%) of the total cloth surface, no printing charges are permitted.

(b) When the printed surface is more than 20% but less than 33-1/3% of the total cloth surface, following printing charges shall be realised.

	If printing is done on Grey cloth	If printing is done on scoured or bleached cloth
(i) Single colour printing	18 pies per yd.	12 pies per yard.
(ii) Two colour printing	20 pies "	14 pies "
(iii) Three colour printing	22 pies "	16 pies "
(iv) If a cloth is printed with more than three colours only three colour printing charges viz., 22 or 16 pies per yard as the case may be shall be realised.		

(c) When the printed sufrace is 33-1/3% or more of the total cloth surface, the following printing charges shall be realised.

	If printing is done on Grey cloth	If p rinting is done on scoured or bleached cloth
(i) Single colour printing	24 pies per yd.	18 pies per yd.
(ii) Two colour printing	28 pies "	22 pies "
(iii) Three colour printing	31 pies "	25 pies "
(iv) If a cloth is printed with more [than three colours only three colour printing charges viz., 31 or 25 pies per yard as the case may be shall be realised.		

(d) *Blotch Printed Design.*—A Blotch printed design is a design of two colours or more that has coverage of over 75% of the total cloth surface with a solid print effect achieved by line engraving and having a high colour paste consumption

NOTE.—A design will not be considered as a Blotch Printed Design where the area coverage is achieved by stippled engraving.

Processors shall be permitted to claim an additional allowance of six pies per yard for 'Blotch Printed' designs of cloth over and above the roller printing charges specified in this paragraph provided the processors have obtained previously a certificate from the Textile Commissioner to the effect that the design is a 'Blotch Printed Design'. Processors should send samples for such certificate. Any allowance charged in the absence of such certificate shall be unlawful.

(e) Printing charges for cloth wider than 26" finished width shall be in proportion to the printing charges stipulated in (b), (c) and (d) above.

(f) Printing of cloth on dyed surface is prohibited and no charges are permitted for such printing. Discharge printing on dyed cloth will, however, be permitted and the charges for this type of printing shall be worked as under :—

To the dyeing charges of cloth add printing charges and deduct from the total charges thus arrived at at the rate of six pies per yard.

(g) The charges for roller printing of *Border only*, where body of cloth is not printed, on cloth of any width shall be not more than half the rates specified in item (c) above for similar work.

NOTE.—No separate charges for border printing will be permitted if the finished width of cloth is less than 30" inclusive of the width of the border.

(h) The charges for Roller Printing of Borders on cloth where body is also printed are as under :—

- (i) Where border is printed on both selvedges . . . 6 pies per yard.
- (ii) Where border is printed on one selvedge . . . 3 pies per yard.

7. Raising Charges :—

(a) One passage two sides	3 pies per lb.
(b) Two passages one side	3 pies per lb.
(c) Three passages or more two sides	6 pies per lb.

II. YARN.

1. (a) Bleaching charges	39 pies per lb.
(b) Hand bleaching charges for factories which do not come under the Factories Act	52 pies per lb.
2. Mercerising	41 pies per lb.
3. (a) Fast to bleach colours :—	
(i) Very Dark	36 annas per lb.
(ii) Dark	17 annas per lb.
(iii) Medium	11½ annas per lb.
(iv) Light	5½ annas per lb.
(b) Direct or basic kutchha colours :—	
(1) For Factories which do not come under the Factories Act :—	
(i) Dark	7½ annas per lb.
(ii) Medium and Light	5½ annas per lb.
(2) For Factories which come under the Factories Act :—	
(i) Dark	6½ annas per lb.
(ii) Medium and Light	4½ annas per lb.
(c) Sulphur and Chrome colours	0 annas per lb.
4. Hand dyeing charges fast to bleach colours :—	
(i) Medium and Light Shades	8½ annas per lb.
(ii) Dark Shades	21½ annas per lb.
(iii) Very Dark Shades	43½ annas per lb.
(iv) Very Dark Green Shade	56 annas per lb.

Explanations :—

(1) The charges given above are the maximum for the process mentioned against each.
 (2) They are per pound of nominal weight of cloth or yarn or per yard (actual in pieces of cloth) wherever stated.
 (3) All the above charges are inclusive of cost of any packing of the finished cloth or yarn.

[No. 9(9)-Tex.1/49.]

T. SWAMINATHAN, Textile Commr.

New Delhi, the 14th July 1951

S.R.O. 1046.—In exercise of the powers conferred by section 3 of the Essential Supplies (Temporary Powers) Act, 1946 (XXIV of 1946), the Central Government is pleased to direct that the following further amendment shall be made to the Iron and Steel (Control of Production and Distribution) Order, 1941, namely :—

The following proviso shall be added to sub-clause (1) of clause (3) in the said Order,

“ Provided that the provisions of this Order shall not apply to any fabricated iron and steel of the categories specified in the said Schedule when such fabrication is done under the authority of or in accordance with the conditions contained or incorporated in a general or special written order of the Controller or under the authority of a quota certificate or permit issued under clause 4 or clause 5 as the case may be.”

[No. SC(A)-4(66)]

N. R. REDDY, Under Secy

New Delhi, the 11th July 1951

S.R.O. 1047.—In exercise of the powers conferred by section 4 of the Supply and Prices of Goods Act, 1950 (LXX of 1950), the Central Government hereby

directs that the following amendment shall be made in the notification of the Government of India in the Ministry of Commerce and Industry No. S.R.O.-720 dated the 12th May 1951, namely :—

In the Schedule to the said notification the following entries shall be added to column 2 at the end against item 3 namely :—

Gauhati Rs. 41-2-0 per cwt. F.O.R.

Dhubri Rs. 41-1-0 per cwt. F.O.R.

[No. PC-7(8)/50.]

S. K. DATTA, Dy. Secy.

CORRIGENDUM

New Delhi, the 7th July 1951

S.R.O. 1048.—In the Notification of the Government of India in the Ministry of Commerce and Industry No. S.R.O. 903, dated the 16th June, 1951, published in the *Gazette of India*, Part II, Section 3, dated the 16th June 1951, at page 944, for the word, brackets and letter “paragraph (b)” read the word, brackets and letter “paragraph (d)”.^t

[No. 9(4)-CT/51.]

S. A. TECKCHANDANI, Under Secy

MINISTRY OF FOOD AND AGRICULTURE

New Delhi, the 14th July 1951

S.R.O. 1049.—In exercise of the powers conferred by clause 2(a) of Vegetable Oil Products Control, Order, 1947 as subsequently amended *vide* Ministry of Agriculture Notification No. 2-VP(2)/48, dated the 9th October 1948, the Vegetable Oil Products Controller for India is hereby pleased to confer upon the officers specified in Col. 2 of the Schedule hereto annexed in respect of their respective jurisdiction in the State mentioned in Col. 1, the powers of the Controller under clause 8-A of the said order.

THE SCHEDULE

State (1)	Designation of authority (2)	
Bhopal	1.	Commissioner of Food and Civil Supplies.
	2.	Inspectors, Department of Food and Civil Supplies.

[No. 2-VP(2)/51.]

N. T. Wone, Vegetable Oil Products Controller for India.

MINISTRY OF HEALTH

New Delhi, the 5th July 1951

S.R.O.1050.—In pursuance of clause (l) of Article 230 of the Constitution, the President hereby directs that the Chief Commissioners of Kutch, Bhopal, Vindhya Pradesh, Tripura and Manipur States shall discharge in their respective States the functions of a State Government under the Dentists Act, 1948 (XVI of 1948).

[No. F.18-23/50-MI(A).]

S. DEVANATH, Under Secy^t

MINISTRY OF INFORMATION & BROADCASTING*New Delhi, the 5th July 1951*

S.R.O. 1051.—In exercise of the powers conferred by the proviso to sub-rule (1) of rule 11 of the Cinematograph (Censorship) Rules, 1951, the Central Government hereby with effect from the 15th June 1951, appoints Shri S. A. Ayer, as Regional Officer of the Central Board of Films Censors, at Bombay.

[No. 35(12)-51-F.]

C. B. RAO, Dy. Secy.

MINISTRY OF COMMUNICATIONS*New Delhi, the 1st July 1951*

S. R. O.1052.—In exercise of the powers conferred by rule 160 of the Indian Aircraft Rules, 1937, the Central Government is pleased to exempt for a further period up to the 31st December, 1951, all persons in charge of aircraft engaged in international navigation from the operation of clause (v) of sub-rule (2) of rule 7 of the said Rules, in so far as it requires such persons to carry in the said aircraft, the aircraft and engine log books subject to the condition that working copies of the aforesaid documents are carried in the said aircraft.

[No. 10-A/44-51.]

P. K. ROY, Dy. Secy.

POSTS AND TELEGRAPHHS*New Delhi, the 5th July, 1951*

S.R.O. 1053.—In exercise of the powers conferred by sub-rule (5) of rule 452 of the Indian Telegraph Rules, 1932, the Central Government is pleased to direct that, with effect from 1st September, 1951 the Message Rate System shall be introduced at Delhi Cantt. Exchange.

[No. PHA-48-3/50.]

K. V. VENKATACHALAM, Dy. Secy.

MINISTRY OF TRANSPORT**PORTS***New Delhi, the 6th July 1951*

S.R.O.1054—In pursuance of sections 7 and 13 of the Bombay Port Trust Act, 1879 (Bombay Act VI of 1879), the Central Government is pleased to appoint Lt.-Col. P. L. N. Chowdary, Officer Commanding, No. 6 Engineers Docks Coy., Bombay, to be a member of the Board of Trustees of the Port of Bombay *vice* Brigadier Jai Singh, Sub-Area Commander, Bombay, on leave.

[No. 8-P.I(94)/51.]

S.R.O.1055.—In pursuance of clause (h) of sub-section (1) of section 8 of the Madras Port Trust Act, 1905 (Madras Act II of 1905), Shri B. S. Murthy is appointed by the Central Government as a trustee on the Board of Trustees of the Port of Madras for a period of two years with effect from the 8th July, 1951, as a representative of labour.

[No. 13-P.I(15)/51.]

New Delhi, the 10th July 1951

S.R.O. 1056.—In exercise of the powers conferred by sub-section (2) of section 1 of the Port Trusts and Ports (Amendment) Act, 1951 (XXVX of 1951), the Central Government hereby appoints the 16th day of July 1951 as the date on which the said Act shall come into force.

[No. 19-PI(35)/51.]

T. S. PARASURAMAN, Dy. Secy.

MINISTRY OF WORKS, PRODUCTION & SUPPLY

New Delhi, the 9th July 1951

S.R.O. 1057.—The following draft of a further amendment to the Indian Boiler Regulations, 1950, which the Central Boilers Board proposes to make in exercise of the power conferred by section 28 of the Indian Boilers Act, 1923 (V of 1923), is published as required by sub-section (I) of section 31 of the said Act, for the information of all persons likely to be affected thereby, and notice is hereby given that the draft will be taken into consideration on or after the 31st August 1951.

Any objection or suggestion which may be received from any person with respect to the said draft before the date specified will be considered by the Central Boilers Board. Such objections or suggestions should be addressed to the Secretary, Central Boilers Board, Ministry of Works, Production and Supply, North Block, New Delhi.

Draft Amendment

For regulation 273, the following regulations shall be substituted, namely :—

“ 273. Longitudinal Stress.—Notwithstanding the working pressure as calculated by equation 72, the thickness of drum or cylindrical header shells shall be such that in no case does the longitudinal stress resulting from the combination of stress arising from internal steam pressure, the self weight of the drum or header and its contents and all externally applied loads, exceed the permissible working stress corresponding to the working metal temperature as prescribed in Regulation 271.

“(a) The maximum direct longitudinal stress due to the internal steam pressure acting on the drum ends shall be calculated as follows :—

$$fd = \frac{PD^2}{1.273 A} \quad (\text{Eqn. 72a}).$$

where

fd = Maximum direct longitudinal stress in lb. sq. in.

P = Design pressure lb. sq. in.

D = Internal diameter of the drum or header in inches.

A = Nett cross sectional area of the drum or header in sq. in. taken through the tube holes in a plane at right angles to its axis.

(b) The resultant bending moment M at any section shall be the algebraic sum of the bending moments due to the eccentricity of the end pressure and that due to the externally applied loads.

$$M_R = M_e + M^w \quad (\text{Eqn. 72b}).$$

The bending moment due to the eccentricity of end pressure shall be calculated as follows :—

$$M_e = \frac{PD_e^3}{1.273} \quad (\text{Eqn. 72c}).$$

where

M_e = Resultant bending moment due to eccentricity in lb. inches.

P = Design Pressure in lb./sq. in.

D = Internal diameter of drum or header in inches.

e = Eccentricity of the nett cross section, i.e., the distance from the neutral axis of the nett section to the drum or header axis in inches.

The bending moment (M_w) due to externally applied loads shall be calculated by treating the drum or header as a beam carrying the externally applied loads, including the self-weight of the drum or header and its contents under working conditions.

(c) The stress due to bending shall be calculated as follows :—

$$f_b = \frac{M R Y}{I^2} \quad (\text{Eqn. 72d.})$$

where

f_b = Stress due to bending/lb. sq. in.

M = Resultant bending moment at the section in lb. inches.

Y = Distance from the neutral axis of the nett cross section to the extreme fibre of the drum or header shell in inches.

I = Moment of inertia of the nett cross section taken about its neutral axis in (inches).

The resultant longitudinal stress is the algebraic sum of the stresses given under (a) and (c).

(d) In calculating the longitudinal stress due to bending in a drum supported at or near its ends and connected to a lower drum by a bank of tubes (so arranged as to form substantial struts between the drums) the value of the moment of inertia (I_a) used in the formula in sub-regulation (c) shall be :

Moment of inertia of upper drum (I_b) + a proportion (S) of the moment of inertia of lower drum (I_o). α^2

$$\text{where } S = \frac{1}{240} \quad (\text{Eqn. 72e}).$$

where α = The angle in degrees between the vertical and the line joining the centres of the upper and lower drums. Where α is equal to or greater than $15\frac{1}{2}^\circ$, S shall be taken as 0. In no case shall the actual value of I_a , used in Equation 72d be taken as more than 1.33 times the moment of inertia of the upper drum (I_b).

In the foregoing, unless otherwise agreed the term "bank of tubes" shall be defined as consisting of four or more rows of tubes extending over at least three-quarters of the drum length between supports, and pitched longitudinally at not greater than an average pitch of four tube diameters."

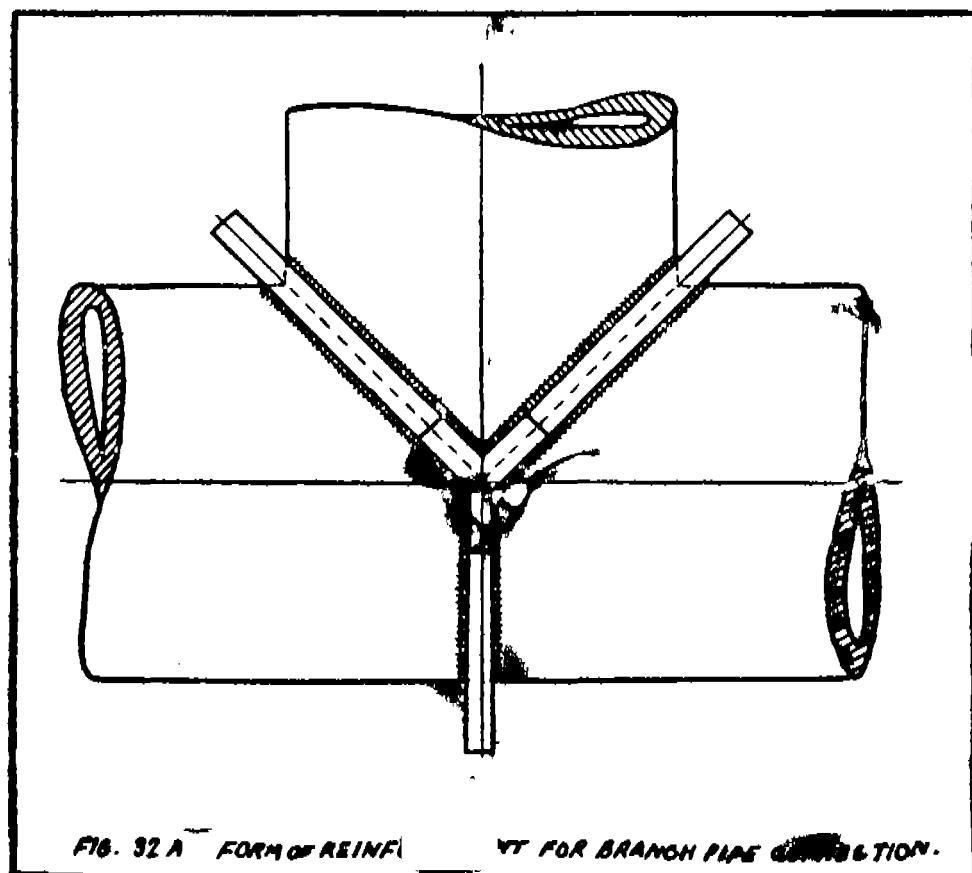
CENTRAL BOILERS BOARD

New Delhi, the 10th July 1951

S. R. O. 1058.—In exercise of the powers conferred by section 28 of the Indian Boilers Act, 1923 (V of 1923), the Central Boilers Board directs that the following amendments shall be made in the Indian Boiler Regulations, 1950, the same having been previously published as required by sub-section (1) of section 31 of the said Act, namely :—

For Regulation 362 of the said Regulations, the following Regulation shall be substituted, namely :—

"362. Branches, Tees, etc.—Branches, bosses and drain pockets shall be welded to the pipes. Where a branch is of equal size to the main pipe, reinforcement as shown in Fig. 32A shall be employed. For pressures over 350 lb/sq. in. and /or temperatures of 750°F. or over, branches of 6 in. bore and larger shall be welded inside as well as outside. Alternatively to the welding on the inside of the pipe, reinforcement as shown in Fig. 32A or mechanical lock shall be provided. The reinforcement shall be of substantial strength."



S. R. O. 1059.—The following draft of a further amendment to the Indian Boiler Regulations, 1950, which the Central Boilers Board propose to make in exercise of the power conferred by section 28 of the Indian Boilers Act, 1923 (V of 1923) is published as required by sub-section (1) of section 31 of the said Act, for the information of all persons likely to be affected thereby, and notice is hereby given that the draft will be taken into consideration on or after the 31st August 1951.

Any objection or suggestion which may be received from any person with respect to the said draft before the date specified will be considered by the Central Boilers Board. Such objections or suggestions should be addressed to the Secretary, Central Boilers Board, Ministry of Works, Production and Supply, North Block, New Delhi.

Draft Amendment

In the said Regulations—

(1) In clause (a) of regulation 338, for the words, letters and figures "C-Constant as follows :—

Cold Drawn Tubes.	Hot Drawn Tubes.
-------------------------	------------------------

For generating tubes and unprotected furnace wall tubes C=0.06

C=0.08"

the following shall be substituted, namely :—

"First two rows of generating tubes and unprotected furnace wall tubes 0.08

Remainder of generating tubes protected furnace wall tubes, plain economizer

tubes and radiant superheater tubes 0.06

Tubes other than above and economizer tubes where fitted with cast iron gills 0.04"

(2) In regulation 350, for the letters, figures and brackets "Eqn. (91)", the letters, figures and brackets

2Se. (t-4)

"W.P. = | _____" shall be substituted.
100 D

(3) In regulation 352 for Table 3, the following table shall be substituted, namely :—

"TABLE 3
Maximum permissible working stress in lbs. (Values of S).

Pipes.	Allowable working stresses in lbs./sq. in. for design temperatures as given below. Intermediate Values by linear interpolation.									
	Up to and including.									
	500°F	550°F	600°F	650°F	700°F	750°F	800°F	850°F	875°F	900°F
Cold drawn weldless steel.										
Hot-finished, weldless steel.										
Hydraulic (water/gas) lap-welded steel.	13000	12500	11800	11100	10300	9500	8500	7500	6800	5600
Hot finished weldless steel.										
Roll Lapwelded steel.	12300	Not used for these temperatures."								

[No. M/BL-304(59)]

N. P. DUFF,

Secretary, Central Boilers Board.

MINISTRY OF LABOUR

New Delhi, the 3rd June 1951

S.R.O. 1060—The following draft of a further amendment to the Indian Coal Mines Regulations, 1926, which it is proposed to make in exercise of the powers conferred by section 29 of the Indian Mines Act, 1923 (IV of 1923), is published, as required by sub-section (1) of section 31 of the said Act, for the information of all persons likely to be affected thereby and notice is hereby given that the draft will be taken into consideration on or after the 7th October 1951.

Any objection or suggestion which may be received from any person with respect to the said draft before the date specified will be considered by the Central Government.

Draft Amendment;

For sub-regulation (2) of regulation 1 of the said Regulations, the following sub-regulation shall be substituted, namely :—

“(2) They extend to the whole of India except the State of Jammu and Kashmir”,

[No. M 41(21)51/I]

S.R.O. 1061.—The following draft of a further amendment to the Mines Maternity Benefit Rules, 1943, which it is proposed to make in exercise of the powers conferred by sections 6 and 15 of the Mines Maternity Benefit Act, 1941 (XIX of 1941), is published as required by sub-section (1) of section 15 of the said Act for the information of all persons likely to be affected thereby and notice is hereby given that the draft will be taken into consideration on or after the 1st August 1951.

Any objection or suggestion which may be received from any person with respect to the said draft before the date specified will be considered by the Central Government.

Draft Amendment

For sub-rule (2) of rule 1 of the said Rules the following sub-rule shall be substituted, namely :—

“(2) They extend to the whole of India except the State of Jammu and Kashmir.”

[No. M 41(21)51/II.]

S.R.O. 1062—The following draft of a further amendment to the Mines Creche Rules, 1946, which it is proposed to make in exercise of the powers conferred by section 30 of the Indian Mines Act, 1923 (IV of 1923), is published as required by sub-section (1) of section 31 of the said Act for the information of all persons likely to be affected thereby and notice is hereby given that the draft will be taken into consideration on or after the 7th October 1951.

Any objection or suggestion which may be received from any person with respect to the said draft before the date specified will be considered by the Central Government.

Draft Amendment

For sub-rule (2) of rule 1 of the said Rules, the following sub-rule shall be substituted, namely :—

“(2) They extend to the whole of India except the State of Jammu and Kashmir.”

† No. M 41(21)-51/III]

S.R.O. 1063—The following draft of a further amendment to the Coal Mines Pithead Bath Rules, 1946, which it is proposed to make in exercise of the powers conferred by section 30 of the Indian Mines Act, 1923 (IV of 1923), is published as required by sub-section (1) of section 31 of the said Act for the information of all persons likely to be affected thereby and notice is hereby given that the draft will be taken into consideration on or after the 7th October 1951.

Any objection or suggestion which may be received from any person with respect to the said draft before the date specified will be considered by the Central Government.

Draft Amendment

For sub-rule (2) of rule 1 of the said Rules, the following sub-rule shall be substituted, namely :—

“(2) They extend to the whole of India except the State of Jammu and Kashmir”.

[No. M 41(21)-51/IV.]

S.R.O. 1064—The following draft of a further amendment to the Coal Mines Labour Welfare Fund Rules, 1949, which it is proposed to make in exercise of the powers conferred by section 10 of the Coal Mines Labour Welfare Fund Act, 1947 (XXXII of 1947), is published as required by sub-section (1) of section 10 of the said Act for the information of all persons likely to be affected thereby and notice is hereby given that the draft will be taken into consideration on or after the 1st August 1951.

Any objection or suggestion which may be received from any person with respect to the said draft before the date specified will be considered by the Central Government.

Draft Amendment

For sub-rule (2) of rule 1 of the said Rules, the following sub-rule shall be substituted, namely :—

“(2) They extend to the whole of India except the State of Jammu and Kashmir.”

[No. M 41(21)-51/V.]

New Delhi, the 11th July, 1951

S. R. O. 1065—In exercise of the powers conferred by sub-section (1) of section 3 of the Minimum Wages Act, 1948 (XI of 1948), the Central Government hereby directs that the minimum rates of wages payable in respect of the classes of employees specified in the Schedule to this Notification working under the Central Public Works Department on road construction or in building operations, shall, with effect from the date of this Notification, be as specified in the said Schedule.

Provided that where any such employee below the age of 21 years is employed in the scale of pay of Rs. 30— $\frac{1}{4}$ —35, his basic pay shall be Rs. 30/- reduced by rupee one for each year by which his age falls short of 21 years but such pay shall be increased by rupee one after each succeeding year (the increment to take effect from the birthdate of the employee) until the employee attains the age of 21 years when he shall draw the minimum of the aforesaid scale.

SCHEDULE

I—Workcharged staff

Serial No.	Class of employees	Minimum rate of wages		
		Basic wage	Cost of Living Allowance	Rs.
		Rs.	Rs.	
	<i>(I) Staff for Construction and maintenance of building operations</i>			
1	Beldars	30	40	
	Bhiatrics	30	40	
3	Khallasies	30	40	
4	Lorry Mazdoors	30	40	
5	Chowkidars	30	40	
6	Sweepers	30	40	
7	Rhandaries	35	40	
8	Glass-men	35	40	
9	Head Chowkidars	35	40	
10	Jamadars	35	40	
11	Gharanis	35	40	
12	Painters—			
	Grade 1	75	50	
	Grade 2	60	50	
	Grade 3	40	40	
13	Tin-Smiths—			
	Grade 1	75	50	
	Grade 2	60	50	
	Grade 3	40	40	
14	Masons—			
	Grade 1	75	50	
	Grade 2	60	50	
	Grade 3	40	40	
15	Black-Smiths—			
	Grade 1	75	50	
	Grade 2	60	50	
	Grade 3	40	40	
16	Carpenters or Upholsters—			
	Grade 1	75	50	
	Grade 2	60	50	
	Grade 3	40	40	
17	Mistries	60	50	
18	Motorlorry Drivers—			
	Grade 1	75	50	
	Grade 2	60	50	
19	Polishers with spray—			
	Grade 1	75	50	
	Grade 2	60	50	
	<i>(II) Staff for Sanitary fittings for building operations</i>			
1	Fitters—			
	Grade 1	75	50	
	Grade 2	60	50	
	Grade 3	40	40	
2	Plumber Mistries—			
	Grade 1	75	50	
	Grade 2	60	50	
3	Head Plumbers	100	50	
4	Assistant Fitters	35	40	
	<i>(III) Staff for Electrical Installation for building operations</i>			
1	Electrical Khalasis	30	40	
2	Armature Winders—			
	Grade 1	75	50	
	Grade 2	60	50	
	Grade 3	40	40	

(iv) Staff for Road Construction and Maintenance

(V) *Miscellaneous Staff employed on building operations*

Serial No.	Class of employees	Minimum rate of wages		
		Basic wage	Cost of Living Allowances	
3	Store-keepers—			
	Grade 1 : : : : : : : :	100	50	
	Grade 2 : : : : : : : :	45	40	
		(For non- matric).		
		55	50	
4	Store-clerks, Time-keepers			
		45	40	
		(For non- matric).		
		55	50	
5	Works Subordinates			
		100	50	
		(for Matric)		
		£ 50		

[No. LW I.-24 (33)]

P. N. SHARMA, Under Secy.

New Delhi, the 6th July 1951

S.R.O. 1068.—In pursuance of Section 8 of the Employees' State Insurance Act 1948 (XXXIV of 1948), and in supersession of the notification of the Government of India in the Ministry of Labour No. SS.21(3), dated the 9th October, 1948 the Central Government hereby constitutes the Standing Committee of the Employees' State Insurance Corporation consisting of the following members, namely:—

Chairman

(1) Shri V. K. R. Menon, I.C.S., Secretary to the Government of India, Ministry of Labour.

Members

(Nominated by the Central Government under clause (b) of section 8.)

(2) Dr. K. C. K. E. Raja, Director General of Health Services.
 (3) Shri A. K. Roy, Joint Secretary to the Government of India, Ministry of Finance (Industry and Commerce Division).
 (4) Shri N. M. Patnaik, I.A.S., Deputy Secretary to the Government of India, Ministry of Labour.

(Elected by the Corporation under sub-clause (i) of clause (c) of Section 8.)

(5) Shri N. K. Dravid, I.C.S., Secretary to the Government of Bombay, Labour and Housing Department.
 (6) Shri T. Swaminathan, I. C. S., Secretary to the Government of Uttar Pradesh, Labour Department.
 (7) Shri D. S. P. Mukherjee, Joint Secretary to the Government of West Bengal, Commerce, Labour and Industries Department.

(Elected by the Corporation under sub-clause (ii) of clause (c) of Section 8.)

(8) Shri Madanmohan Mangaldas, C/o The Millowners' Association, Lal Darwaja, Ahmedabad.

(9) Shri Shri Ram, 22, Curzon Road, New Delhi.

(Elected by the Corporation under sub-clause (iii) of clause (c) of Section 8.)

(10) Shri Somnath P. Dave, C/o Textile Labour Association, Lal Darwaja, Ahmedabad.

(11) Shrimati Shanta Mukherji, Assistant Secretary, All India Trade Union Congress, C/o Radha Nivas, Parsi Colony, 776-A, Tilak Road, Dadar, Bombay.

(Elected by the Corporation under sub-clause (iv) of clause (c) of Section 8.)

(12) Dr. Chamanlal M. Mehta, "Shri Nivas", Sandhurst Road, Bombay-4.

(Elected by the Corporation under sub-clause (v) of clause (c) of Section 8.)

(13) Shri Khandubhai K. Desai.

[No. SS.121(51).]

N. M. PATNAIK, Dy. Secy.

New Delhi, the 9th July 1951

S.R.O.1007.—In exercise of the powers conferred by clause (o) of sub-section (1) of Section 10 of the Industrial Disputes Act, 1947 (XIV of 1947), the Central Government hereby cancels the notification of the Government of India in the Ministry of Labour No. S.R.O. 699, dated the 3rd May 1951, referring for adjudication the dispute between the New India Assurance Company, Limited, Calcutta and Shri Nagendra Nath Bhattacharya, a workman at its Patna Branch, in the matter of termination of his services.

[No. LR-90(102).]

New Delhi, the 10th July, 1951.

S. R. O.1008.—Whereas the Central Government is satisfied that public interest requires that the coal industry so far as it is concerned with the production and supply of coal and coke should be declared to be a public utility service;

Now, therefore, in exercise of the powers conferred by sub-clause (vi) of clause (n) of section 2 of the Industrial Disputes Act, 1947 (XIV of 1947), and in supersession of the notification of the Government of India in the Ministry of Labour, No. LR 1(32), dated the 7th May, 1951, the Central Government hereby declares the coal industry so far as it is concerned with the production and supply of coal and coke in the territories of India to whom the Industrial Disputes Act, 1947 (XIV of 1947) extends to be a public utility service for the purposes of the said Act for a period of six months from the date of publication of this notification.

[LR 1(32)]

ORDER

New Delhi, the 9th July 1951

S.R.O. 1069.—Whereas an industrial dispute has arisen between the New India Assurance Company, Limited, Calcutta, and the Bihar Provincial Insurance Employees' Association, Patna, in the matter of the termination of the services of Shri Nagendra Nath Bhattacharya, a workman at the Patna Branch of the New India Assurance Company;

And whereas the Central Government considers it desirable to refer the dispute for adjudication;

Now, therefore, in exercise of the powers conferred by clause (e) of sub-section (1) of Section 10 of the Industrial Disputes Act, 1947 (XIV of 1947), the Central Government hereby refers the said dispute for adjudication to the Central Government Industrial Tribunal at Dhanbad, constituted under Section 7 of the said Act.

[No. LR-90(102).]

New Delhi, the 10th July 1951

S.R.O. 1070.--Whereas an industrial dispute has arisen between the management of the Gaslitand colliery and their workmen in respect of the matters specified in the Schedule hereto annexed;

And whereas the Central Government considers it desirable to refer the dispute for adjudication;

Now, therefore, in exercise of the powers conferred by clause (c) of sub-section (1) of Section 10 of the Industrial Disputes Act, 1947 (XIV of 1947), the Central Government hereby refers the said dispute for adjudication to the Central Government Industrial Tribunal at Dhanbad, constituted under section 7 of the said Act.

SCHEDULE

1. Reinstatement of Gulab Rout, Baleshwar Pandey, Debnarayan Gope, Ramnarayan Pandey, Siddheshwar Singh, Rabilal Bahadur, Jageshree Gope, Ram Ayodhya Singh, Ram Naresh Singh, Dasarath Mahato and Kedarnath Lala.
2. Payment to Coal Loaders of compensatory allowance for pushing empty tubs to working faces.
3. Payment to Loaders of minimum wage as per recommendations of the Conciliation Board whenever their earnings fall below this level.
4. Payment to stone cutters of No. 7 Pit of full wages from 23rd April 1951 to 30th April 1951

[No. LR 2(346).].

S. NEELAKANTAM, Dy. Secy.

